

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF VIRGINIA
RICHMOND DIVISION**

_____)	
In re:)	Chapter 11
)	
CIRCUIT CITY STORES, INC., et al.,)	Case Nos. 08-35653 (KRH)
)	
)	Jointly Administered
)	
Debtors.)	
_____)	

**FOURTH INTERIM FEE APPLICATION OF FTI CONSULTING, INC.
FOR COMPENSATION FOR SERVICES RENDERED AND REIMBURSEMENT OF
EXPENSES AS FINANCIAL ADVISORS TO THE DEBTORS INCURRED FOR THE
PERIOD FROM AUGUST 1, 2009 THROUGH AND INCLUDING OCTOBER 31, 2009**

Name of Applicant: FTI Consulting, Inc.

Authorized to provide
professional services to: Circuit City Stores, Inc., et al.

Date of retention: December 23, 2008 *nunc pro tunc* to November 10, 2008

Period for which compensation
and reimbursement are sought: August 1, 2009 through and including October 31, 2009

Amount of compensation
sought as actual, reasonable and
necessary: \$1,541,043.00

Amount of expense reimbursement
sought as actual, reasonable and
necessary: \$71,527.38

This is a/an: ____ Monthly ☒ Interim ____ Final Application

This Application does not request compensation at this time for services rendered in preparing this Application. FTI Consulting intends to seek such compensation at a later date.

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**Summary of Fees by Professional
FTI Consulting, Inc.
August 1, 2009 through and including October 31, 2009**

<u>Name</u>	<u>Title</u>	<u>Total Hours</u>	<u>Rate</u>	<u>Total Fees</u>
Duffy, Robert J	Sr Managing Dir	57.0	\$ 825	\$ 47,025.00
Coulombe, Stephen L	Sr Managing Dir	185.0	825	152,625.00
Rinaldi, Scott A	Managing Dir	98.0	685	67,130.00
Chin, Gregory	Managing Dir	131.1	645	84,559.50
Lee, Geon	Managing Dir	210.5	645	135,772.50
Robinson, Joshua M.	Managing Dir	492.1	625	307,562.50
Summers, Joseph E	Director	2.0	585	1,170.00
Cashman, Brian	Director	410.0	550	225,500.00
Lewandowski, Douglas	Director	7.6	520	3,952.00
Reeves, John	Sr Consultant	29.0	455	13,195.00
Murphy, Mark	Sr Consultant	160.2	420	67,284.00
Stegenga, Scott	Sr Consultant	1.9	420	798.00
Cartwright, Emily	Sr Consultant	6.3	380	2,394.00
Lai, Stephanie	Consultant	149.0	335	49,915.00
O'Loughlin, Morgan	Consultant	457.0	290	132,530.00
Torres, Diego	Consultant	336.3	290	97,527.00
Nemerov, Lara	Consultant	154.0	290	44,660.00
Schaefer, Karl	Consultant	119.0	255	30,345.00
Koch, Ashley	Consultant	293.5	255	74,842.50
Volsky, Hannah	Consultant	9.6	235	2,256.00
Total		3,309.1		\$ 1,541,043.00

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**Summary of Fees by Task Code
FTI Consulting, Inc.
August 1, 2009 through and including October 31, 2009**

Task Code	Total Hours	Total Fees
Attendance at Bankruptcy Court Hearings	7.7	\$ 3,819.00
Bankruptcy Reporting and Postpetition Accounting	71.8	28,628.00
Canadian Matters	806.1	370,597.00
Claims Management	1,485.8	655,233.50
Committee Matters	137.3	83,175.50
General Duties and Case Administration	104.7	58,004.00
Liquidation Analysis/Wind down	317.7	161,224.50
Plan of Liquidation/Disclosure Statement	190.5	87,594.00
Travel*	187.5	92,767.50
Total	3,309.1	\$ 1,541,043.00

* Billed at 50% of actual time incurred for traveling

**Summary of Actual and Necessary Expenses by Expense Category
FTI Consulting, Inc.
August 1, 2009 through and including October 31, 2009**

Expense Category	Total Expenses
Transportation	\$ 46,590.97
Lodging	19,769.75
Business Meals	4,891.87
Other	274.79
Total	\$ 71,527.38

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FTI Consulting, Inc., (collectively, “FTI Consulting”, “FTI” or the “Applicant”) as financial advisors for Circuit City Stores, Inc. in the above-captioned cases (collectively, “Circuit City”, the “Company”, the “Debtors” or the “Estate”) submit this application (the “Fourth Interim Fee Application” or the “Application”) seeking allowance of interim compensation and reimbursement of expenses under section 330 and 331 of title 11 of the United States Code (the “Bankruptcy Code”) for the period from August 1, 2009 through and including October 31, 2009 (the “Fourth Interim Fee Application Period” or “Application Period”) and represent as follows:

¹ The Debtors are the following entities: The Debtors and the last four digits of their respective taxpayer identification numbers are as follows: Circuit City Stores, Inc. (3875), Circuit City Stores West Coast, Inc. (0785), InterTAN, Inc. (0875), Ventoux International, Inc. (1838), Circuit City Purchasing Company, LLC (5170), CC Aviation, LLC (0841), CC Distribution Company of Virginia, Inc. (2821), Circuit City Properties, LLC (3353), Kinzer Technology, LLC (2157), Abbott Advertising Agency, Inc. (4659), Patapsco Designs, Inc. (6796), Sky Venture Corp. (0311), Prahs, Inc. (n/a), XSStuff, LLC (9263), Mayland MN, LLC (6116), Courcheval, LLC (n/a), Orbyx Electronics, LLC (3360), and Circuit City Stores PR, LLC (5512). The address for Circuit City Stores West Coast, Inc. is 9250 Sheridan Boulevard, Westminster, Colorado 80031. For all other Debtors, the address was 9950 Mayland Drive, Richmond, Virginia 23233 and currently is 4951 Lake Brook Drive, Glen Allen, VA 23060.

JURISDICTION

1. This Court has jurisdiction to consider this Motion under 28 U.S.C. sections 157 and 1334. This is a core proceeding under 28 U.S.C. section 157(b). Venue of these cases and this Motion in this district is proper under 28 U.S.C. sections 1408 and 1409.

2. The statutory predicates for the relief requested herein are Bankruptcy Code sections 330 and 331.

BACKGROUND

3. On November, 10, 2008 (the “Petition Date”), the Debtors filed voluntary petitions in this court for relief pursuant to chapter 11 of the Bankruptcy Code.

4. On January 12, 2009, the Court entered an order authorizing the Debtors to conduct auctions for a sale or sales of the Debtor’s business as a going concern or for liquidation.

5. At the conclusion of the auction, the Debtors determined that the highest and otherwise best bid was that of Great American Group WF, LLC; Hudson Capital Partners, LLC; SB Capital Group, LLC; and Tiger Capital Group, LLC (collectively, the “Agent”). On January 16, 2009, the Court approved the Agent’s bid and authorized the Debtors to conduct going out of business sales at the Debtors’ remaining stores. The Agent commenced going out of business sales at the Debtors’ remaining stores on January 17, 2009.

RETENTION OF FTI CONSULTING

6. FTI Consulting is a financial advisory services firm with numerous offices throughout the country and was retained by the Debtors as Financial Advisors. The Retention Order authorized the retention of FTI Consulting to render to the Debtors the following essential services, which include, but are not limited to:

Store Footprint Analysis

- Analyze liquidity and earnings impact of potential store closures.
- Provide assistance with contract terms for disposition of leases.
- Develop informational materials to support store closing processes.
- Review procedure for projecting revenue, occupancy costs and inventory levels for potential closing stores.
- Advise on “best practices” for drafting an agency agreement for inventory disposition and on negotiating structure for real estate disposition.

- Prepare information package for landlord conference calls and participate in lease termination discussions.
- Coordinate with such third party real estate advisors as may be retained by the Company in conjunction with real estate analyses and related negotiations.

Liquidity Forecasting

- Evaluate current liquidity position and expected future cash flows.
- Assist with management and control of cash disbursements.
- Advise management on cash conservation measures and assist with implementation of cash forecasting and reporting tools as requested.

Restructuring/Other Advisory Services

- Assist with development of an out-of-court restructuring plan and related financial projections.
- Assess potential EBITDA based on store closing strategy and other restructuring initiatives.
- Analyze long term capital need to effectuate potential out-of court restructuring and capital structure alternatives.
- Assist with working capital management and liquidity forecasting.
- Participate in development of strategy to negotiate with key stakeholders in order to effectuate a potential out-of-court restructuring.
- Assist management with development of employee retention and communications programs.
- Assist management in developing strategy relating to merchandise and other vendors.
- Assist management and, if necessary, other advisors in developing a strategy relating to landlords in conjunction with a potential out-of-court restructuring.
- Assist management and, if necessary, other advisors in developing strategy relating to existing and prospective capital providers in conjunction with a potential out-of-court restructuring.
- Provide weekly status and fee updates to management personnel designated by the Company.
- Provide other services as requested by management.

Asset Sales

- Assist management with the development and implementation of a store closing process including marketing certain stores identified by the Company for closure (including, but not limited to, inventory, real estate, furniture, fixtures and equipment other tangible assets) to inventory disposition firms including conducting a 363 sale process, contacting potential buyers, facilitating due diligence requests, negotiating asset purchase agreement(s) and conducting a final auction.

- Prepare “bid packages” for Liquidators and manage selection process.
- Solicit potential inventory Liquidators for going-out-of-business sale process.
- Assist the Company in the negotiation of an Agency agreement.
- Manage the process to liquidate stores and conduct going-out-of-business sales in the ordinary course of business.
- Solicit bids from real estate consulting firms to evaluate lease mitigation strategies.
- Assist with data collection and information gathering related to third party due diligence.
- Advise and assist the Company and other professionals retained by the Company in developing, negotiating and executing plan of reorganization scenarios, 363 sales or other potential sales of assets or business units.

Contingency Planning

- Assist management and the Board of Directors in contingency planning including the evaluation, planning and execution of a potential Chapter 11 filing.
- Assist Company personnel with the communications and negotiations, at your request and under your guidance, with lenders, creditors, and other parties-in-interest including the preparation of financial information for distribution to such parties-in-interest.
- Advise and assist the Company in the compilation and preparation of financial information necessary due to requirements of the Bankruptcy Court and/or Office of the US Trustee.
- Assist the Company in the preparation of a liquidation valuation for a reorganization plan and/or negotiation purposes.
- Assist the Company in managing and executing the reconciliation process involving claims filed by all creditors.
- Advise and assist the Company in identifying and/or reviewing preference payments, fraudulent conveyances and other causes of action.
- Assist the Debtors in the preparation of financial related disclosures required by this Court including the Schedules of Assets and Liabilities, the Statement of Financial Affairs, and Monthly Operating Reports.
- Assist the Debtors in claims processing, analysis, and reporting, including plan classification modeling and claim estimation.
- Assist the Debtors in responding to and tracking reclamation, 503(b)(9) and consignment claims.

Financing

- Lead efforts to arrange second lien financing and refinancing of the existing senior debt or debtor-in-possession (“DIP”) financing in a Chapter 11 filing.

- Advise the Company in the process of identifying and reviewing DIP financing and assist the Company in preparing a collateral package in support of such financing.

Other

- Assist with such other accounting and financial advisory services as requested by the Company and/or the Board of Directors consistent with the role of a financial advisor and not duplicative of services provided by other professionals.

7. FTI Consulting's retention as Financial Advisors to assist the Debtors in the performance of their duties as Debtors-in-Possession was approved on December 23, 2008 by this Court *nunc pro tunc* to November 10, 2008 (the "Retention Order"). A copy of said order, dated December 23, 2008, is attached hereto as Exhibit E and incorporated herein by reference.

8. On December 9, 2008, this Court entered an Administrative Order under Bankruptcy Code Section 105(a) and 331 establishing procedures for interim compensation (the "Administrative Order").

9. This Fourth Interim Fee Application is made by FTI Consulting in accordance with Local Rule 9013-1(G), the Guidelines adopted by the Executive Office for the United States Trustee and the Administrative Order.

10. Pursuant to the terms of the Administrative Order, if no objection is filed to a Monthly Fee Request within twenty (20) days of the date of the filing of that request, then the respective professionals may be paid eighty-five percent (85%) of the fees and one hundred percent (100%) of expenses set forth in the applicable Monthly Fee Request.

11. Every three (3) months beginning with the period ending January 31, 2009, this Court will then make a determination, after hearing, if the remaining fifteen percent (15%) of fees sought in the preceding three (3) months will be paid.

12. FTI Consulting has received from the Debtors and holds as of the Petition Date, "on account" cash in the amount of \$695,574.52 (the "On Account Cash").

13. Subsequent to the Petition Date and pursuant to the Administrative Order, FTI Consulting has served a Monthly Fee Request, including time and expenses detail on (i) Circuit City Stores, Inc. (ii) McGuireWoods, LLP (iii) Skadden, Arps, Slate, Meagher & Flom, LLP, (iv) the Office of the United States Trustee and (v) Pachulski, Stang, Ziehl & Jones LLP for each of the months in the Fourth Interim Fee Application Period.

14. On September 17, 2009, FTI Consulting served its Monthly Fee Request for the period from August 1, 2009 through and including August 31, 2009 for the amount of \$458,452.68 consisting of \$428,100.00 for professional fees and \$30,352.68 for expenses. The 20 day period for objections expired on October 7, 2009 without any objections, at which time FTI Consulting was paid 85% of the requested professional fees and 100% of the requested expenses, in the aggregate amount of \$394,237.68.

15. On October 22, 2009, FTI Consulting served its Monthly Fee Request for the period from September 1, 2009 through and including September 30, 2009 for the amount of \$557,328.72 consisting of \$543,690.50 for professional fees and \$13,638.22 for expenses. The 20 day period for objections expired on November 11, 2009 without any objections, FTI Consulting was paid 85% of the requested professional fees and 100% of the requested expenses, in the aggregate amount of \$475,775.14.

16. On November 11, 2009, FTI Consulting served its Monthly Fee Request for the period from October 1, 2009 through and including October 31, 2009 for the amount of \$596,788.98 consisting of \$569,252.50 for professional fees and \$27,536.48 for expenses. The 20 day period for objections expired on December 1, 2009 without any objections. As of the Interim Filing date, FTI has not been paid 85% of Fees and 100% of Expenses.

17. Pursuant to the Administrative Order, FTI Consulting is filing this Application for compensation for professional services rendered and reimbursement of expenses made in these cases during the Application Period.

RELIEF REQUESTED

18. By this Application, the Debtors request approval and payment of interim compensation and reimbursement of expenses for FTI Consulting, financial advisors to the Debtors, pursuant to Bankruptcy Code sections 330 and 331 for the period of August 1, 2009 through and including October 31, 2009.

19. At this time, FTI Consulting is seeking allowance of compensation equal to \$1,612,570.38 in fees for professional services rendered by FTI Consulting during the Application Period as financial advisors to the Debtors in these chapter 11 cases. This amount is derived solely from the applicable hourly billing rates of the firm's personnel who rendered such services to the Debtors. Of this amount, FTI Consulting has already been paid \$870,012.82, eighty-five percent

(85%) of fees billed from August 1, 2009 through and including September 30, 2009 pursuant to the Administrative Order. Accordingly, through this Application, FTI Consulting requests payment of the remaining fees billed of \$145,768.58 for the Application Period.

20. FTI Consulting also requests allowance of reimbursement of one hundred percent (100%) of the actual and necessary out-of-pocket disbursements and charges incurred in the Application Period for the month of October equal to \$596,788.98.

21. This Application is made without prejudice to FTI Consulting's right to seek further interim allowances and/or a final allowance of compensation in the future in accordance with the Retention Order and the Administrative Order.

22. FTI Consulting has received no promise of payment for professional services rendered or to be rendered in these cases other than in accordance with the provisions of the Bankruptcy Code.

BASIS FOR RELIEF

23. It is not practical to describe every phone call made, meeting attended, document generated, or other service provided in the Debtors' cases during the Application Period. Thus, this Application highlights the most significant services performed by FTI Consulting for the Debtors during the Application Period and the attached time records in Exhibit C contain the detail of each task performed.

24. FTI Consulting submits that the financial advisory services that it rendered to the Debtors in connection with their chapter 11 cases during the Application Period were necessary and beneficial to the Debtors, their creditors, and their estate. During this Application Period, FTI Consulting devoted substantial time to the matters related to the disposition of the Debtors' remaining assets, including (without limitation) defective inventory, furniture, fixtures and equipment and intellectual property. FTI Consulting worked with the Debtors' in managing the winddown of their operations, their store closings and claims administrations among other things.

25. During the Application Period, FTI Consulting devoted a total of 3,309.1 hours to assisting the Debtors in their chapter 11 cases. Schedules showing the name and position of each professional, hours worked during the Application Period, and hourly billing rate are provided at the front of this Application. Exhibit C provides the detail by matter of the time billed for such services.

26. Set forth in Exhibit D attached hereto are the detailed expenses incurred during the Application Period in the amount of \$71,527.38.

DESCRIPTION OF SERVICES RENDERED

27. FTI Consulting maintains contemporaneous records of the time expended for the professional services and expenses related hereto performed in connection with these Chapter 11 cases and such records are maintained in the ordinary course of its business. These records provide a detailed description of the services rendered and expenses incurred during the period for which this Fourth Interim Fee Application is being made.

28. All services for which FTI Consulting requests compensation were performed for, or on behalf of, the Debtors.

29. This Fourth Interim Fee Application is divided into nine narrative sections based on the activity descriptions listed below. Each narrative section describes the more significant services rendered by FTI Consulting for each of the activity categories and its benefit to the Estate. FTI Consulting is charging only on an hourly basis for these services. The fees applied for herein are based on the hourly rates that reflect the usual and customary fees charged to all clients of FTI Consulting and are commensurate with the usual and customary rates charged for services performed by accountants and financial advisors in bankruptcy cases of this nature.

**Summary of Fees by Task Code
FTI Consulting, Inc.
August 1, 2009 through and including October 31, 2009**

Task Code	Total Hours	Total Fees
Attendance at Bankruptcy Court Hearings	7.7	\$ 3,819.00
Bankruptcy Reporting and Postpetition Accounting	71.8	28,628.00
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Travel	187.5	92,767.50
Total	3,309.1	\$ 1,541,043.00

Attendance at Bankruptcy Court Hearings

30. During the Fourth Interim Fee Application Period, at the request of the Debtors' counsel and the Debtors' management, FTI Consulting prepared for and attended the Seventeenth and Eighteenth Omnibus Hearings as well as the Disclosure Statement Hearing. FTI Consulting was instrumental in providing informational support to the Debtors and Debtors' counsel as needed on the disclosure statement including substantive consolidation, liquidation analysis, Omnibus Objections and other matters.

31. During the Fourth Interim Fee Application Period, FTI Consulting's professionals spent 7.7 hours on matters related to attendance at Bankruptcy Court hearings for which compensation is sought with the time value of \$3,819.00. The detailed time entries for this task are attached hereto as Exhibit C.

Bankruptcy Reporting and Postpetition Accounting

32. During the Fourth Interim Fee Application Period, FTI Consulting assisted the Debtors with required weekly reporting and postpetition accounting activities.

33. First, FTI Consulting assisted the Debtors with completing U.S. Trustee reporting requirements including the Monthly Operating Report. FTI Consulting reviewed the Monthly Operating Reports with the Debtors' management team to ensure the data included in the report was complete and accurate.

34. Second, FTI Consulting prepared a weekly cash flow report to the lending group and the Committee's financial advisors and was responsible for coordinating the aggregation of data required to populate the financial reporting package that were sourced from various areas of the Debtors' functional areas. FTI Consulting reviewed the weekly cash flow report with the Debtors' treasury team to confirm the accuracy of the numbers and subsequently reviewed the reports with Debtors' management.

35. During the Fourth Interim Fee Application Period, FTI Consulting's professionals spent 71.8 hours on matters related to bankruptcy reporting and postpetition accounting which compensation is sought with the time value of \$28,628.00. The detailed time entries for this task are attached hereto as Exhibit C.

Canadian Matters

36. During the Fourth Interim Fee Application Period, the Debtors' management requested that FTI Consulting assist them in analyzing the working capital adjustment on the closing date balance sheet prepared by Bell Canada who purchased the assets of the Canadian subsidiary of the Debtor. The working capital adjustment was to reduce the purchase price for the Canadian subsidiary. FTI Consulting used resources from our Transactions Advisory Services to assist in this matter.

37. First, the closing balance sheet was provided to the Debtor by Bell Canada in August with a proposed working capital adjustment of approximately \$18.1 million (CAD\$). FTI Consulting reviewed the estimated closing balance sheet of the Canadian subsidiary and the calculation of the working capital adjustment and prepared data requests to Bell Canada. Some of the data requested included, but were not limited to, the following: (i) trial balances; (ii) underlying assumptions to bridge between actual and forecasted results; (iii) detailed accounts receivables aging subsidiary ledgers; (iv) detailed inventory aging subsidiary ledgers; (v) detailed of excluded inventory; (vi), supporting detail on inventory reserve accounts; (vii) support for prepaid expense balances; (viii) support of payables balances; (ix) support for accrual balances, (x) support for asset purchase agreement adjustments, and (xi) support for other Bell Canada proposed adjustments.

38. Second, while waiting for the request information, FTI Consulting reviewed supporting materials already in the Debtors' possession in anticipation of receiving requested data from Bell Canada. In addition, at the request of Debtors' management, FTI Consulting was asked to participate on conference calls with representatives of the Debtors' Canadian counsel to discuss the issues.

39. Third, at the request of Debtors' management, FTI Consulting accompanied the Debtors' management team to Barrie, Ontario in August to meet with representatives from Bell Canada to review the closing balance sheet and working capital adjustment calculation and supporting documentation. FTI Consulting returned to Barrie, Ontario to meet with local representatives from Bell Canada to review detail supporting the closing balance sheet and Bell Canada proposed adjustments.

40. Fourth, FTI Consulting validated and examined information provided by Bell Canada and drafted a response on behalf of the Debtor and reviewed results with the Debtors' Canadian counsel.

41. Fifth, at the request of Debtors' management, FTI Consulting traveled to Richmond, VA in October to discuss the findings of our review of the working capital adjustment calculation and supporting documentation.

42. Sixth, subsequent to the meeting in Richmond, FTI Consulting then accompanied the Debtors' management team to Toronto, Ontario to meet with the representatives of Bell Canada and its counsel to review our findings. FTI Consulting's review of the accounts receivable determined that there was a higher level of collectability than originally purported by Bell Canada. As a result, the Debtor did not compromise the outstanding receivables of approximately \$7 million (\$CAD) and is now working with Bell Canada in the collection of these receivables from the vendors.

43. Seventh, FTI Consulting has been a key contributor in the negotiations with Bell Canada regarding the working capital adjustment on the closing balance sheet. As a result, excluding the collection of the accounts receivable which is ongoing and additional off-sets to stayed payables, the Debtor has been able to reduce the working capital adjustment to approximately \$2-3 million (\$CAD).

44. Eighth, at the Debtor's request, FTI prepared the Canadian subsidiary's residual balance sheet, (including supporting documentation) which reflects the working capital adjustments resulting from the transaction.

45. During the Fourth Interim Fee Application Period, FTI Consulting's professionals spent 806.1 hours on matters related to Canadian matters for which compensation is sought with the time value of \$370,597.00. The detailed time entries for this task are attached hereto as Exhibit C.

Claims Management

46. During the Fourth Interim Fee Application Period, at the request of the Debtors, FTI Consulting assisted in the claims management process. To date, creditors have filed over 14,700 proofs of claim in these cases that require reconciliation. These claims, which consist of 503(b)(9), secured, administrative, priority and unsecured have a stated value in excess of \$12.8 billion. At the

request of the Debtors', FTI Consulting has been assisting the Debtors' personnel in providing guidance and assistance in the efficient and effective reconciliation of this population of claims.

47. First, during the Fourth Interim Fee Application Period, FTI Consulting's assistance focused on: (i) loading docketed proofs of claim into CMS for the Debtor's use in the claims reconciliation and resolution process; (ii) performing various analysis regarding claims including searching for duplicates and superseding scheduled liabilities to proofs of claim; (iii) assisting the Debtors with the completion and generation of claim objection exhibits for omnibus objections thirty through fifty-nine; (iv) designing and compiling on demand management reports accessible to all users of CMS to detail claims reconciliation progress; and (v) preparation, validation and creation of electronic ballots to be used for voting on the plan of liquidation.

48. Second, FTI Consulting assisted the Debtors' claims resolution team in their efforts to reconcile, object to, settle and resolve proofs of claims filed against the Debtors in these Chapter 11 proceedings. The Debtors' claims resolution team was comprised of Debtors' personnel, supported by professionals from the Debtors' counsel and FTI Consulting. Due to the complexity of these cases, the large number of creditors who filed proofs of claim against the Debtors and a high number of complex claims including over 1,300 claims filed under section 503(b)(9), FTI Consulting assembled a team of professionals with significant experience in complex bankruptcy claims reconciliation to assist the Debtors in this area.

49. Third, FTI Consulting's assistance in the claims management area included all aspects of claims management and claims resolution. Utilizing proprietary bankruptcy software called the Claims Management System ("CMS"), FTI Consulting established a multi-user, computer information system environment designed to manage the Debtors' scheduled liabilities and proofs of claim. The Debtors use and rely on CMS to track the progress and status of each proof of claim, perform analysis of claims, object to claims and generate various management reports. The CMS database server and software is available via a secure internet protected environment that provides the Debtors and their advisors access to claims related information and enables the Debtors to increase personnel resources as necessary to meet the requirements and deadlines of the cases. During this Application Period, FTI Consulting loaded proof of claim data into CMS received from the claims agent to establish a baseline system for the Debtors to continue the reconciliation process.

50. Fourth, in addition to maintaining CMS for the Debtors, FTI Consulting also assisted the Debtors in establishing and managing the claims resolution process. This included: (i) assisting in the preparation of and modification to claims resolution protocols and training materials describing in detail the claims resolution process and resolution tasks to be completed; and (ii) participating in working sessions with the Debtors and counsel to resolve issues and develop strategies regarding case specific complexities and to advise the Debtors with respect to timing and resource needs. In addition, FTI Consulting assisted the Debtors in establishing procedures for identifying and reviewing claims for omnibus objections including objections for duplicate or amended claims, late claims, no liability, reclassification and non-good 503(b)(9) claims. The Debtors filed omnibus objections thirty through fifty-nine during the Fourth Interim Fee Application Period which sought disallowance or modification of claims with a reduction of claim amounts totaling approximately \$4.1 billion.

51. Fifth, at the request of the Debtors, FTI Consulting also led the efforts in coordinating the reconciliation of accounts and performance of preference analyses necessary in negotiating the resolution of claims. This included gathering the necessary payment and receipt information by check or invoice for the 24 months subsequent to the Petition Date and loading the information into the claims management software and calculating preferences under various scenarios assuming various defenses available to vendors. The process and calculation was reviewed with the Debtors and the Debtors' counsel to ensure agreement in the approach.

52. Sixth, at the request of the creditors committee, FTI Consulting was asked to rerun the preference analysis factoring in 24 months of historical data instead of 12. Also FTI Consulting was asked to perform additional analysis calculating preference using a vendor by vendor ordinary course standard deviation defense. Additionally, FTI Consulting prepared a raw data extract for select vendors to validate calculations and logic used to prepare adversary proceedings. This included creation of a data dictionary for the raw data tables FTI Consulting received from the Debtors and step by step instructions to be used in replicating our calculations.

53. During the Fourth Interim Fee Application Period, FTI Consulting's professionals spent 1,485.8 hours on matters related to claims management for which compensation is sought with the time value of \$655,233.50. The detailed time entries for this task are attached hereto as Exhibit C.

Committee Matters

54. During the Fourth Interim Fee Application Period, FTI Consulting participated in numerous meetings and teleconferences with the Unsecured Creditors' Committee (the "Committee") and its financial advisors and legal counsel. FTI Consulting, at the direction of the Debtors' management, coordinated all diligence requests and responses with the Committee and their advisors. FTI Consulting's efforts assisted the Debtors in keeping the Committee and its advisors well informed of developments in the case as quickly as possible.

55. First, FTI Consulting updated the financial advisors of the Committee in such matters as substantive consolidation, vendor settlements, liquidation analysis, wind down budget and claims management including preference analysis and 503(b)(9) claims.

56. Second, FTI Consulting also answered questions from the financial advisors of the Committee on items included in the disclosure statement and plan of liquidation including the substantive consolidation and liquidation analysis. In August, FTI Consulting met with representatives of the Committee's financial advisors and reviewed in detail the substantive consolidation analysis including assumptions, supporting documents and underlying calculations. FTI Consulting made itself available to answer any questions on the substantive consolidation.

57. Third, FTI Consulting prepared case status updates that were presented to the financial advisors of the Committee. These updates covered such areas as liquidation analysis, wind down budget, asset recoveries, claims management and updates as to completed tasks associated with the management incentive plan. FTI Consulting responded to questions from the financial advisors of the Committee on the information presented as well as any other questions.

58. Fourth, at the direction of the Debtors' management and legal counsel, FTI Consulting periodically would prepare analysis for the Committee's financial advisors and legal counsel such as an analysis estimating the cash balance and allowed claims as of the effective date under different scenarios.

59. Fifth, at the request of the Debtors' management, FTI Consulting along with Debtors' management and other Debtors' advisors attended a meeting with the liquidating trustee in September in Washington, DC and answered questions about the general case status including the liquidation analysis and claims review.

60. During the Fourth Interim Fee Application Period, FTI Consulting's professionals spent 137.3 hours on matters related to committee matters which compensation is sought with the time value of \$83,175.50. The detailed time entries for this task are attached hereto as Exhibit C.

General Duties and Case Administration

61. In any complex bankruptcy case, it is necessary for professionals to perform certain administrative tasks that support the overall advisory effort.

62. First, during the Fourth Interim Fee Application Period, these tasks included but were not limited to: (i) development and revision of work plans and subsequent meetings to assign tasks to complete the work plan; (ii) teleconferences and meetings with Debtors' management, legal and financial advisors to discuss case status, open items, creation of work plans, distribution of responsibilities, and strategies to be implemented to ensure efficiencies in executing defined objectives; and (iii) performance of administrative tasks such as distribution of information to management, and Debtors' counsel and other parties-in-interest.

63. Second, during the Fourth Interim Fee Application Period, FTI Consulting prepared its third interim fee application and monthly fee statements which required FTI Consulting to review time records of its professionals and summarize the work that had been done on each matter.

64. During the Fourth Interim Fee Application Period, FTI Consulting's professionals spent 104.7 hours on matters related to general duties and case administration which compensation is sought with the time value of \$58,004.00. The detailed time entries for this task are attached hereto as Exhibit C.

Liquidation Analysis/Wind Down

65. During the Fourth Interim Fee Application Period, FTI Consulting continued to update the detailed liquidation analysis at the direction of the Debtors' management.

66. First, FTI Consulting updated the detailed waterfall liquidation analysis with estimated recoveries to the various classes of creditors and provided the analysis to the Debtors' board of directors, Debtors' management and the Committee's financial advisors and legal counsel. FTI

Consulting worked with the Debtors' management and Debtors' legal counsel to continue to identify all possible receivables, payables, revenues and expenses.

67. Examples of the inflow categories included, but were not limited to, the following estimates: (i) net recovery on store closing inventory; (ii) corporate aircraft; (iii) furniture and fixtures; (iv) owned real estate; (v) leases; (vi) income tax receivables; (vii) intellectual property; (viii) credit card holdback; (ix) salvage inventory; (x) vendor receivables, among others. Examples of the outflow categories included, but were not limited to, the following estimates: (i) store closing expenses; (ii) distribution wind down expenses; (iii) corporate office wind down expenses; (iv) accruals; (v) employee vacation; (vi) gift cards; (vii) November stub rent; (viii) customer deposits; (ix) merchandise accounts payable; (x) expense accounts payable, among others.

68. Second, FTI Consulting continued to assist the Debtors with financial forecasts. As part of its duties, FTI Consulting communicated with the Debtors' senior management and the Committee's financial advisors to discuss the assumptions that were used to create the Debtors' corporate wind down budget.

69. Third, FTI Consulting assisted the Debtors' management in the negotiation of the recoveries from their warranty programs in excess of \$57 million. FTI Consulting assisted the Debtors in the disposition of certain assets. FTI Consulting assisted the Debtors and the Debtors' counsel in negotiating purchase agreements for the sale of the Debtors' miscellaneous assets. Activities included meeting with employees of the Debtors to identify assets to be disposed of and assist in planning the disposition of the identified assets including identifying liquidators and evaluating bids. In addition, FTI Consulting was instrumental in providing informational support to the Debtors and Debtors' counsel as needed in the auction process. FTI Consulting assisted in certain auction procedures of owned real estate resulting in proceeds of approximately \$16 million to the estate during the Fourth Interim Fee Period.

70. Fourth, FTI Consulting assisted the Debtors in the monitoring and calculation of management incentive plan bonuses associated with the incentive tasks that had been achieved to date. FTI Consulting then reviewed the calculation with the financial advisors of the Committee in order to gain support for the payments.

71. Fifth, FTI Consulting, at the request of the Debtors' management, prepared presentations to the Board of Directors which were case updates and covered such areas as

liquidation analysis, wind down plan, headcount forecasts, asset recoveries, claims management and updates as to completed tasks associated with the management incentive plan.

72. Sixth, FTI Consulting responded to numerous questions from the Debtors' wind down team regarding various issues associated with the wind down of the Debtor. In addition, FTI Consulting participated in wind down review meetings of the Debtor.

73. During the Fourth Interim Fee Application Period, FTI Consulting's professionals spent 317.7 hours on matters related to the liquidation analysis/wind down for which compensation is sought with the time value of \$161,224.50. The detailed time entries for this task are attached hereto as Exhibit C.

Plan of Liquidation/Disclosure Statement

74. During the Fourth Interim Fee Application Period, at the request of the Debtors, FTI Consulting worked with the Debtors' management, its counsel and the Committee to continue to refine the substantive consolidation analysis and related reporting as well as assist in the completion of the plan of liquidation and related disclosure statement.

75. First, FTI Consulting completed the preparation of the substantive consolidation analysis and participated in numerous meetings and conference calls while the Debtors were reviewing the substantive consolidation analysis. FTI Consulting also prepared additional analyses supporting the assumptions and calculations within the substantive consolidation. As part of the preparation of the substantive consolidation analysis, FTI Consulting prepared a liquidation analysis by each of the eighteen debtors. As part of this analysis, FTI Consulting assigned proceeds and disbursements during the wind down period among the eighteen debtors. Next, FTI Consulting included claims information by debtor. Lastly, an intercompany matrix was developed to show the prepetition and postpetition payables and receivables of the eighteen debtors. This was integral to the substantive consolidation analysis to gain understanding on: the claim class of the intercompany claim; (i) the affect of the Automatic Intercompany Balancing Entry (AIBE); (ii) the impact to remaining proceeds for each debtor after intercompany claims; (iii) and the ultimate redistribution to the parent company. Moreover, time was spent analyzing the allocation of the royalty charge, interest, and corporate overhead to the Puerto Rico entities. Along with claims, FTI Consulting and

the Debtors worked together to separate proceeds by debtor to calculate the recovery percentage to the unsecured claimants by debtor.

76. Second, FTI Consulting, at the request of the Debtors' management and its legal counsel, participated on conferences calls to discuss the process and results relating to the substantive consolidation. These conference calls were successful in conveying to the parties on the call the reasons that supported that the case should be substantively consolidated.

77. Third, at the request of the Debtors' management, FTI Consulting read multiple drafts of the disclosure statement and plan of liquidation and provided feedback. FTI Consulting, at the request of the Debtors' management, also participated in drafting sessions of the disclosure statement and plan of liquidation.

78. Fourth, FTI Consulting also completed preparing the liquidation analysis under a Chapter 7 assumption as an exhibit to the disclosure statement.

79. During the Fourth Interim Fee Application Period, FTI Consulting's professionals spent 190.5 hours on matters related to plan of liquidation and disclosure statement for which compensation is sought with the time value of \$87,594.00. The detailed time entries for this task are attached hereto as Exhibit C.

Travel

80. During the Fourth Interim Fee Application Period, FTI Consulting traveled from their home offices to various locations as required by the demands of the case. Non-working travel time is charged at one-half of the actual time incurred for traveling.

81. During the Fourth Interim Fee Application Period, FTI Consulting's professionals spent 187.5 hours on travel which compensation is sought with the time value of \$92,767.50. The detailed time entries for this task are attached hereto as Exhibit C.

ALLOWANCE OF COMPENSATION

82. FTI Consulting respectfully submits that the amounts applied for herein for professional services rendered on behalf of the Debtors in this proceeding to date are fair and

reasonable given: (i) the time expended; (ii) the nature and extent of the services performed at the time at which such services were rendered; (iii) the value of such services; and (iv) the costs of comparable services other than in a Chapter 11 case.

83. The time and labor expended by FTI Consulting has been commensurate with the size and complexity of the case. In rendering these services, FTI Consulting made every effort to maximize the benefit to the Estate, to work efficiently with the other professionals employed in the case, and to leverage staff appropriately in order to minimize duplication of effort. The complex issues of the case required staff professionals to confer and collaborate at certain times to ensure the efficient allocation of resources and to plan strategies effectively. While essential to the effective administration of the engagement, to the extent possible these conferences were kept to a minimum. Compensation is sought for participation by more than one professional only in instances where joint participation was necessary because of the significant impact of a particular meeting, the complexity of the problem involved, and the specialization required or the need to preserve continuity of representation. At times, it may have been necessary for more than one professional to attend a meeting to facilitate communication of information rather than to relay the information from individual to individual.

84. During the Fourth Interim Fee Application Period, FTI Consulting provided a focused range of professional services as requested by the Debtors. FTI Consulting respectfully submits that these services were necessary and beneficial to the successful and prompt administration of this case; and have been provided in a cost efficient manner.

85. FTI Consulting has exercised reasonable billing judgment and has either reduced its fees or not sought reimbursement in relation to a number of tasks performed and expenses incurred for the benefit of the Debtors. FTI Consulting has carefully reviewed all of its time records and has elected to make certain voluntary reductions to the fees it is requesting which results primarily from the application of FTI Consulting's firm-wide policy which requires professional personnel to exercise reasonable billing judgment on a daily basis. Chargeable hours are recorded on a daily basis, at which time professional staff members make informed judgments as to the quality and productivity of time spent on the engagement. The exercise of reasonable billing judgment, at the professional staff level, effectively considers the quality of time charged to the Debtors. In this regard, non-productive time has not been billed to the Debtors' Estate.

86. The services that have been provided by FTI Consulting during these proceedings have been wholly consistent with the Debtors' intentions and have been undertaken with specific direction and guidance from the Debtors' senior management. These cases have necessitated the use of experienced advisors with specialized expertise in bankruptcy issues and financial analysis to timely and thoroughly address the needs of the Debtors in performing their duties as Debtors-in-Possession. The persons who have worked on this case have demonstrated the skill in their respective areas of expertise required to provide the services necessary to assist the Debtors.

87. Other than as provided in Section 504(b) of the Bankruptcy Code, FTI Consulting has not shared, or agreed to share, any compensation received as a result of this case with any person, firm or entity. No promises concerning compensation have been made to FTI Consulting by any firm, person or entity. The sole and exclusive source of compensation shall be funds of the Estate.

88. This Application has been prepared in accordance with the United States Trustee Guidelines for Compensation and Reimbursement of Expenses Filed under U.S.C. section 330 and the Guidelines for Compensation and Expense Reimbursement of Professionals set forth by the United States Bankruptcy Court, Eastern District of Virginia, Richmond Division. FTI Consulting has exercised reasonable billing judgment and has either reduced its fees or not sought reimbursement in relation to a number of tasks performed and expenses incurred for the benefit of the Debtors.

89. FTI Consulting reserves the right to supplement this Application prior to a hearing. Further, FTI Consulting specifically reserves the right to file subsequent applications for, and to seek final approval of, the fees and expenses requested herein.

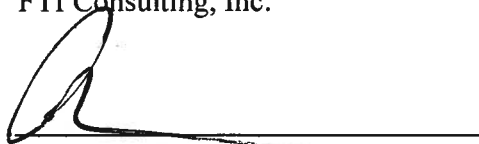
90. In accordance with the Administrative Order, Pursuant to Sections 105(a) and 331 of the Bankruptcy Code, Establishing Procedures for Interim Compensation (the "Administrative Order"), FTI Consulting has submitted to the Court its Fourth Interim Fee Application requesting compensation for the period August 1, 2009 through and including October 31, 2009.

91. Taking into consideration the skill and experience of FTI Consulting, the benefits to the Debtors, the nature of the assignment, and the time expended, FTI Consulting believes that fair and reasonable compensation for the services rendered and expenses incurred during the Application period is \$1,612,570.38.

THEREFORE, FTI Consulting respectfully requests that the Court enter an Order allowing interim compensation for the period from August 1, 2009 through and including October 31, 2009 in the sum of one hundred percent (100%) of the amount incurred by FTI Consulting of \$1,541,043.00 in fees and reimbursement of one hundred percent (100%) of actual expenses in the amount of \$71,527.38 and directing prompt payment to FTI Consulting in the amount of \$1,612,570.38 and granting such other and further relief as may be just and proper.

Respectfully submitted,

FTI Consulting, Inc.



Robert J. Duffy

12/15/09

Date



Notary Public

12/15/09

Date



Robert J. Duffy
FTI Consulting, Inc.
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Dated: December 15, 2009 Respectfully submitted by:
Richmond, Virginia

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Counsel for Debtors and Debtors in
Possession

EXHIBIT A

CIRCUIT CITY STORES, INC., et al.,

SUMMARY OF FEES

BY PROFESSIONAL

Circuit City Stores, Inc.

FTI Consulting, Inc.

Exhibit A - Summary of Professional Fees by Professional

For the Period 8/1/2009 through 10/31/2009

Professional	Position	Billing Rate	Hours	Fees
Coulombe, Stephen L	Sr. Managing Director	\$825.00	185.0	152,625.00
Duffy, Robert J	Sr. Managing Director	\$825.00	57.0	47,025.00
Rinaldi, Scott A	Managing Director	\$685.00	98.0	67,130.00
Chin, Gregory	Managing Director	\$645.00	131.1	84,559.50
Lee, Geon	Managing Director	\$645.00	210.5	135,772.50
Robinson, Joshua M.	Managing Director	\$625.00	492.1	307,562.50
Summers, Joseph E	Director	\$585.00	2.0	1,170.00
Cashman, Brian	Director	\$550.00	410.0	225,500.00
Lewandowski, Douglas	Director	\$520.00	7.6	3,952.00
Reeves, John	Sr. Consultant	\$455.00	29.0	13,195.00
Murphy, Mark	Sr. Consultant	\$420.00	160.2	67,284.00
Stegenga, Scott	Sr. Consultant	\$420.00	1.9	798.00
Cartwright, Emily	Sr. Consultant	\$380.00	6.3	2,394.00
Lai, Stephanie	Consultant	\$335.00	149.0	49,915.00
Nemerov, Lara	Consultant	\$290.00	154.0	44,660.00
O'Loughlin, Morgan	Consultant	\$290.00	457.0	132,530.00
Torres, Diego	Consultant	\$290.00	336.3	97,527.00
Koch, Ashley	Consultant	\$255.00	293.5	74,842.50
Schaefer, Karl	Consultant	\$255.00	119.0	30,345.00
Volsky, Hannah	Consultant	\$235.00	9.6	2,256.00
Total for the Period 8/1/2009 - 10/31/2009			3,309.1	\$1,541,043.00

EXHIBIT B

CIRCUIT CITY STORES, INC., et al.,

SUMMARY OF FEES BY TASK CODE

Circuit City Stores, Inc.

FTI Consulting, Inc.

Exhibit B - Summary of Professional Fees by Task Code

For the Period 8/1/2009 through 10/31/2009

<i>Category</i>	<i>Hours</i>	<i>Fees</i>
Attendance at Bankruptcy Court Hearings	7.7	3,819.00
Bankruptcy Reporting and Postpetition Accounting	71.8	28,628.00
Canadian Matters	806.1	370,597.00
Claims Management	1,485.8	655,233.50
Committee Matters	137.3	83,175.50
General Duties and Case Administration	104.7	58,004.00
Liquidation Analysis/Wind down	317.7	161,224.50
Plan of Liquidation/Disclosure Statement	190.5	87,594.00
Travel	187.5	92,767.50
<i>Total for Period 8/1/2009 - 10/31/2009</i>	<u>3,309.1</u>	<u>\$1,541,043.00</u>

EXHIBIT C

CIRCUIT CITY STORES, INC., et al.,

COMPLETE ACCOUNTING OF TIME EXPENDED BY DAY BY PROFESSIONAL

*Circuit City Stores, Inc.**FTI Consulting, Inc.****Exhibit C - Complete Accounting of Time Expended by Day by Professional
For the Period 8/1/2009 through 10/31/2009***

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
<i>Attendance at Bankruptcy Court Hearings</i>			
Cashman, Brian	8/26/2009	0.5	Review docket for Seventeenth Omnibus Hearing.
Cashman, Brian	8/27/2009	1.3	Attend Seventeenth Omnibus hearing at bankruptcy court.
Cashman, Brian	8/27/2009	1.0	Meet at McGuire Woods to discuss court hearings docket.
Cashman, Brian	9/22/2009	2.5	Attend court hearing regarding disclosure statement and plan
Cashman, Brian	9/22/2009	0.8	Review objection chart for disclosure statement in anticipation of court hearing.
O'Loughlin, Morgan	10/7/2009	1.2	Prepare for court hearing at MGW with D. Foley (MGW), J. Marcum (CC) and M. Mosier (CC).
O'Loughlin, Morgan	10/7/2009	0.4	Attend court hearing regarding third interim fee applications.
<i>Subtotal - Attendance at Bankruptcy Court Hearings</i>		<i>7.7</i>	
<i>Bankruptcy Reporting and Postpetition Accounting</i>			
O'Loughlin, Morgan	8/3/2009	0.8	Categorize checks from file prepared by K. Babb (CC) and summarize for weekly cash flow report.
O'Loughlin, Morgan	8/3/2009	0.6	Review weekly check file prepared by K. Babb (CC) and ensure accuracy for weekly cash report.
O'Loughlin, Morgan	8/3/2009	0.3	Confirm check void and November stub rent activity with K. Babb (CC) via email for cash flow report purposes.
O'Loughlin, Morgan	8/5/2009	1.4	Prepare weekly cash report with actuals for prior week and tie cash balance per report to bank balance.
O'Loughlin, Morgan	8/5/2009	0.9	Update notes for weekly cash report and distribute to bank and committee.
O'Loughlin, Morgan	8/5/2009	0.8	Review weekly cash report provided by K. Bradshaw (CC) for accuracy.
O'Loughlin, Morgan	8/5/2009	0.7	Update outstanding check and cash roll forward schedules with prior week activity to support weekly cash report.
O'Loughlin, Morgan	8/10/2009	0.8	Review weekly check file prepared by D. Tate (CC) and confirm November stub rent payments and voided check detail.
O'Loughlin, Morgan	8/10/2009	0.8	Review weekly cash report provided by K. Bradshaw (CC) for accuracy and tie out to prior weeks cash.
O'Loughlin, Morgan	8/10/2009	0.3	Participate in meeting with K. Bradshaw (CC) regarding outstanding check balance in preparation of weekly cash report.
O'Loughlin, Morgan	8/11/2009	0.8	Participate in meeting with K. Bradshaw (CC) regarding cash accounts not included in bank balance and timing for closing these accounts.
O'Loughlin, Morgan	8/11/2009	0.7	Review detailed cash files provided by M. Smithson (CC) to monitor funding of Wachovia payroll account.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
O'Loughlin, Morgan	8/11/2009	0.6	Create summary on open cash accounts and timing of remaining cash proceeds from these accounts.
O'Loughlin, Morgan	8/12/2009	1.3	Prepare weekly cash report with actuals for prior week and tie cash balance to bank balance.
O'Loughlin, Morgan	8/12/2009	0.6	Update notes for weekly cash report and distribute to bank and committee.
Cashman, Brian	8/13/2009	1.4	Review June monthly operating report.
Lai, Stephanie	8/17/2009	0.2	Review June MOR and add to files.
O'Loughlin, Morgan	8/17/2009	0.6	Review weekly check file prepared by K. Babb (CC) and confirm November stub rent payments and voided checks.
Coulombe, Stephen L	8/19/2009	0.4	Review weekly cash report prepared by M. O'Loughlin (FTI).
O'Loughlin, Morgan	8/19/2009	0.7	Prepare weekly cash report with actuals for prior week and tie cash balance to bank balance.
O'Loughlin, Morgan	8/19/2009	0.7	Categorize checks from file prepared by K. Babb (CC) and summarize in weekly cash flow report.
O'Loughlin, Morgan	8/19/2009	0.6	Update notes for weekly cash report and distribute report to bank and committee.
Cashman, Brian	8/20/2009	0.6	Review weekly cash flow report prepared by M. O'Loughlin (FTI).
O'Loughlin, Morgan	8/21/2009	0.6	Finalize weekly cash report and distribute to bank and Committee.
O'Loughlin, Morgan	8/24/2009	0.9	Review weekly check file provided by K. Babb (CC) and categorize checks appropriately for weekly cash report.
Coulombe, Stephen L	8/25/2009	0.4	Review weekly cash report prepared by M. O'Loughlin (FTI).
Cashman, Brian	8/25/2009	0.5	Review draft of weekly cash flow report prepared by M. O'Loughlin (FTI).
Cashman, Brian	8/25/2009	0.5	Review weekly cash report prepared by K. Bradshaw (CC).
O'Loughlin, Morgan	8/25/2009	1.4	Prepare weekly cash flow report with wires and checks from prior week and tie out to cash balance.
O'Loughlin, Morgan	8/25/2009	0.6	Update outstanding check roll forward schedule with prior week activity to support cash report.
O'Loughlin, Morgan	8/25/2009	0.4	Update notes for weekly cash report and distribute to the bank and committee.
Cashman, Brian	8/26/2009	0.3	Review update weekly cash report.
O'Loughlin, Morgan	8/26/2009	0.6	Participate in meeting with K. Bradshaw (CC) to finalize weekly cash report.
O'Loughlin, Morgan	8/26/2009	0.3	Finalize weekly cash report and distribute to bank and Committee.
Coulombe, Stephen L	8/28/2009	0.4	Review latest liquidation analysis and bridge to prior version and provide comments to team.
Cashman, Brian	8/31/2009	0.4	Review weekly cash report prepared by M. O'Loughlin (FTI).
Cashman, Brian	8/31/2009	0.3	Review weekly cash report prepared by K. Bradshaw (CC).
O'Loughlin, Morgan	8/31/2009	0.9	Update claims waterfall with Omnibus Objection 34 activity for each class in count and dollar amounts.
O'Loughlin, Morgan	8/31/2009	0.8	Categorize checks from file prepared by K. Babb (CC) and summarize in weekly cash flow report.
O'Loughlin, Morgan	8/31/2009	0.8	Prepare weekly cash flow report with wire and checks from prior week and tie out to cash balance.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
O'Loughlin, Morgan	8/31/2009	0.6	Review weekly cash flow report provided by K. Bradshaw (CC).
O'Loughlin, Morgan	8/31/2009	0.4	Update notes in weekly cash report based on prior week activity.
O'Loughlin, Morgan	9/1/2009	0.8	Finalize weekly cash report and distribute to bank and Committee.
O'Loughlin, Morgan	9/1/2009	0.6	Participate in meeting with K. Bradshaw (CC) regarding outstanding L/C amounts and outstanding check roll forward for weekly cash report.
Cashman, Brian	9/2/2009	0.5	Review weekly cash report prepared by M. O'Loughlin (FTI).
Coulombe, Stephen L	9/3/2009	0.6	Review weekly cash flow report prepared by M. O'Loughlin (FTI).
O'Loughlin, Morgan	9/8/2009	1.4	Prepare weekly cash report and categorize proceeds, wires and bank activity for prior week.
O'Loughlin, Morgan	9/8/2009	0.8	Categorize checks cut detail from K. Babb (CC) for weekly cash report.
O'Loughlin, Morgan	9/8/2009	0.4	Review weekly check file provided by K. Babb (CC) and tie to weekly cash report.
O'Loughlin, Morgan	9/9/2009	0.6	Update notes in weekly cash flow report based on prior week actuals.
O'Loughlin, Morgan	9/10/2009	0.9	Finalize weekly cash report and distribute to bank and Committee.
O'Loughlin, Morgan	9/10/2009	0.4	Confirm cancellation of Southern California Edison Company L/C for \$322K with K. Bradshaw (CC) for weekly cash report.
Coulombe, Stephen L	9/11/2009	0.6	Review weekly cash report prepared by M. O'Loughlin (FTI) and prepare question regarding corporate wind down costs.
Cashman, Brian	9/11/2009	0.4	Review weekly cash report prepared by M. O'Loughlin (FTI).
Coulombe, Stephen L	9/14/2009	0.8	Review weekly cash report prepared by M. O'Loughlin (FTI) and provide comments regarding outstanding L/C's.
Cashman, Brian	9/14/2009	0.3	Review weekly cash report prepared by M. O'Loughlin (FTI).
O'Loughlin, Morgan	9/14/2009	0.8	Review weekly check file provided by K. Babb (CC) and categorize all checks to tie to weekly cash report.
O'Loughlin, Morgan	9/14/2009	0.8	Prepare weekly cash report and categorize proceeds, wires and bank activity for prior week and distribute to B. Cashman (FTI) for review.
O'Loughlin, Morgan	9/14/2009	0.3	Review detailed payroll reports from M. Smithson (CC) in support of weekly cash report.
Coulombe, Stephen L	9/15/2009	1.1	Review July MOR and provide comments regarding change in A/R balances.
Cashman, Brian	9/15/2009	1.4	Review July MOR.
O'Loughlin, Morgan	9/15/2009	0.6	Finalize notes for weekly cash report and distribute to the bank and Committee.
Cashman, Brian	9/16/2009	0.9	Review weekly cash report prepared by M. O'Loughlin (FTI).
Cashman, Brian	9/18/2009	0.3	Review weekly cash report prepared by K. Bradshaw (CC).
O'Loughlin, Morgan	9/21/2009	1.1	Review prior week check cut file from K. Babb (CC) and appropriately categorize checks cut for weekly cash report.
Cashman, Brian	9/23/2009	0.7	Review weekly cash flow report prepared by M. O'Loughlin (FTI).
O'Loughlin, Morgan	9/23/2009	1.3	Prepare weekly cash report and categorize proceeds, checks and wires for prior week activity.
O'Loughlin, Morgan	9/23/2009	0.6	Roll forward outstanding check float from prior week and tie out to report provided by K. Bradshaw (CC).

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
O'Loughlin, Morgan	9/24/2009	1.0	Finalize weekly cash report, get final approval from Company and distribute to bank and Committee.
O'Loughlin, Morgan	9/28/2009	1.1	Prepare weekly cash report and categorize proceeds, wires and bank activity for prior week.
O'Loughlin, Morgan	9/28/2009	0.9	Categorize checks cut detail for prior week from K. Babb (CC) in preparation of weekly cash report.
O'Loughlin, Morgan	9/28/2009	0.6	Update L/C report to properly reflect Liberty Mutual Insurance Company standby L/C drawn at 103% for cash report.
O'Loughlin, Morgan	9/28/2009	0.5	Update notes in weekly cash flow report based on prior week actuals.
O'Loughlin, Morgan	9/28/2009	0.4	Discuss various tax proceeds for prior week with K. Bradshaw (CC).
O'Loughlin, Morgan	9/28/2009	0.3	Review detailed payroll reports from prior week provided by M. Smithson (CC) in support of weekly cash report.
Coulombe, Stephen L	9/29/2009	0.7	Review weekly cash report provided by M. O'Loughlin (FTI).
Rinaldi, Scott A	9/29/2009	0.3	Review the weekly cash report and provide comments to M. O'Loughlin (FTI).
O'Loughlin, Morgan	9/29/2009	0.6	Finalize weekly cash report and get final approval from Company to distribute to bank and Committee.
Cashman, Brian	10/5/2009	0.4	Review weekly cash report prepared by M. O'Loughlin (FTI) and provide review comments.
Cashman, Brian	10/5/2009	0.2	Review cash report prepared by K. Bradshaw (CC).
O'Loughlin, Morgan	10/5/2009	0.7	Review check cut file from K. Babb (CC) and categorize checks appropriately for weekly cash report.
O'Loughlin, Morgan	10/5/2009	0.6	Summarize proceeds received for prior week for cash report for week ending 10/3.
O'Loughlin, Morgan	10/5/2009	0.4	Update notes section for weekly cash report to summarize key warranty receivables from prior week.
O'Loughlin, Morgan	10/5/2009	0.3	Update L/C's page for weekly cash report with prior week activity.
O'Loughlin, Morgan	10/6/2009	0.4	Meet with K. Bradshaw (CC) regarding cash activity for week ending 10/3.
O'Loughlin, Morgan	10/7/2009	0.5	Finalize weekly cash report and distribute to the bank and the committee.
Rinaldi, Scott A	10/8/2009	0.6	Review weekly cash reports and tie to cash at effective date for reasonableness.
O'Loughlin, Morgan	10/12/2009	0.9	Pull together weekly cash report by updating proceeds and wires and tying back to bank balance.
O'Loughlin, Morgan	10/12/2009	0.7	Review check cut file from week ending 10/10 per K. Babb (CC) and categorize checks appropriately for weekly cash report.
O'Loughlin, Morgan	10/12/2009	0.4	Revise notes for weekly cash report and distribute report to internal parties for review.
Coulombe, Stephen L	10/13/2009	0.7	Review weekly cash flow report prepared by M. O'Loughlin (FTI) and provide comments regarding letters of credit remaining.
Coulombe, Stephen L	10/13/2009	0.5	Review MOR for August.
Cashman, Brian	10/13/2009	0.4	Review weekly cash flow report prepared by K. Bradshaw (CC).
Cashman, Brian	10/13/2009	0.4	Review weekly cash flow report prepared by M. O'Loughlin (FTI).
Cashman, Brian	10/13/2009	0.1	Review letters of credit report prepared by M. O'Loughlin (FTI).
O'Loughlin, Morgan	10/13/2009	0.6	Finalize weekly cash report and distribute to the bank and the committee.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Cashman, Brian	10/14/2009	0.8	Review August MOR.
Cashman, Brian	10/14/2009	0.7	Review professional fees exhibit in MOR and communicate questions to A. Pietrantonio (CC).
Cashman, Brian	10/19/2009	0.7	Review weekly cash report prepared by M. O'Loughlin (FTI) and provide review comments.
O'Loughlin, Morgan	10/19/2009	0.8	Review check file from K. Babb (CC) for week ending 10/17 and categorize for weekly cash report.
O'Loughlin, Morgan	10/19/2009	0.7	Review cash file provided by K. Bradshaw (CC) and update proceeds and wires released for week ending 10/17.
O'Loughlin, Morgan	10/20/2009	0.8	Update notes section to the weekly cash report for week ended 10/17 and distribute to the Company and FTI for review.
O'Loughlin, Morgan	10/21/2009	0.4	Reclassify Wilmer Hale fees into 'other/general operating' for weekly cash report and distribute to Company for review.
O'Loughlin, Morgan	10/21/2009	0.3	Answer question for J. Marcum (CC) regarding Liberty Mutual L/C amount and drawn on date.
Coulombe, Stephen L	10/26/2009	0.6	Review weekly cash report prepared by M. O'Loughlin (FTI).
Cashman, Brian	10/26/2009	0.8	Review weekly cash flow report prepared by M. O'Loughlin (FTI).
O'Loughlin, Morgan	10/26/2009	0.9	Review cash file provided by K. Bradshaw (CC) and update proceeds and wires released for week ending 10/24.
O'Loughlin, Morgan	10/26/2009	0.7	Review check file from K. Babb (CC) for week ending 10/24 and categorize for weekly cash report.
Cashman, Brian	10/27/2009	0.6	Review weekly cash flow report prepared by M. O'Loughlin (FTI).
O'Loughlin, Morgan	10/27/2009	0.6	Finalize weekly cash report and distribute to the bank and the committee.
Coulombe, Stephen L	10/29/2009	0.5	Review cash report and L/C report prepared by M. O'Loughlin (FTI).

Subtotal - Bankruptcy Reporting and Postpetition Accounting

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Canadian Matters

Lee, Geon	8/6/2009	0.5	Participate on conference call with J. Murray (Osler), J. Marcum (CC) to discuss the process for vetting and responding to the working capital adjustment .
Chin, Gregory	8/6/2009	0.4	Participate on conference call with G Watson (FTI) and Osler to discuss working capital dispute.
Chin, Gregory	8/6/2009	0.3	Review asset purchase agreement.
Reeves, John	8/12/2009	1.7	Review of detailed account info provided related to allowances and reserves for aged inventory, vendor funding, defective goods, and general inventory reserves.
Reeves, John	8/12/2009	0.3	Meet with M. Murphy (FTI) and G. Lee (FTI) to discuss project background.
Murphy, Mark	8/12/2009	1.7	Reconcile original estimated balance sheet to supporting schedules.
Murphy, Mark	8/12/2009	0.3	Meet with J. Reeves (FTI) and G. Lee (FTI) to discuss project background.
Lee, Geon	8/13/2009	2.0	Review inventory information provided by Bob McCarthy (The Source).
Lee, Geon	8/13/2009	2.0	Review CCAA stayed accounts payable analysis provided by Bob McCarthy (The Source).

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Lee, Geon	8/13/2009	2.0	Review accounts receivable information provided by Bob McCarthy (The Source).
Lee, Geon	8/13/2009	1.0	Prepare additional information request relating to Estimated Adjusted Balance Sheet.
Lee, Geon	8/13/2009	1.0	Review calculation of Estimated Adjusted Balance Sheet.
Reeves, John	8/13/2009	2.0	Review P & S work related to CC Canada reconciliation.
Murphy, Mark	8/13/2009	1.4	Reconcile original balance sheet adjustments to the supporting schedules.
Murphy, Mark	8/13/2009	0.6	Prepare questions for the client in regards to the original balance sheet adjustment reconciliation.
Lee, Geon	8/14/2009	1.8	Review additional inventory information provided Bob McCarthy (The Source).
Lee, Geon	8/14/2009	1.8	Review AP and accrued liability information provided Bob McCarthy (The Source).
Lee, Geon	8/14/2009	0.4	Prepare follow-up questions relating to information provided on the Estimated adjusted Balance Sheet.
Reeves, John	8/14/2009	1.0	Assist with and review inventory reserves schedule.
Murphy, Mark	8/14/2009	0.8	Examine A/P balances by vendor.
Murphy, Mark	8/14/2009	0.6	Analyze historical Inventory reserves.
Murphy, Mark	8/14/2009	0.6	Analyze historical A/R reserves.
Chin, Gregory	8/17/2009	0.9	Participate on conference call with J. Marcum (CC), M. Mosier (CC), R. McCartney (The Source), et. Al.
Chin, Gregory	8/17/2009	0.8	Analyze closing balance sheet.
Chin, Gregory	8/17/2009	0.5	Participate on conference call with J. Marcum (CC), M. Mosier (CC), J. Murray (Osler), S. Moore (A&M) to discuss project plan.
Cashman, Brian	8/17/2009	0.3	Participate on call with Company and its advisors for review of Canadian closing balance sheet.
Cashman, Brian	8/17/2009	0.1	Review closing date balance sheet for Canada.
Reeves, John	8/17/2009	2.1	Review and tick and tie CC Canada financial statements including BS and trial BS .
Reeves, John	8/17/2009	1.7	Review Asset Purchase Agreement.
Reeves, John	8/17/2009	1.2	Participate on call with G. Chin (FTI), A. Koch (FTI), M. Murphy (FTI), J. Marcum (CC), M. Mosier (CC), R. McCartney (The Source), et. Al.
Reeves, John	8/17/2009	1.1	Summarize notes from conference call.
Reeves, John	8/17/2009	0.9	Meet with A. Koch (FTI) and M. Murphy (FTI) to discuss project client data and review source documents.
Reeves, John	8/17/2009	0.6	Meet with A. Koch (FTI) and M. Murphy (FTI) to discuss project and review source documents.
Reeves, John	8/17/2009	0.4	Prepare data for handoff to A. Koch (FTI).
Murphy, Mark	8/17/2009	1.8	Create a file to compare the A/R aging and A/R reserve.
Murphy, Mark	8/17/2009	1.7	Reconcile A/R adjustments to the estimated BS by-account.
Murphy, Mark	8/17/2009	1.2	Participate on call with G. Chin (FTI), J. Reeves (FTI), A. Koch (FTI), J. Marcum (CC), M. Mosier (CC), R. McCartney (The Source), et. Al.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Murphy, Mark	8/17/2009	0.9	Meet with J. Reeves (FTI) and A. Koch (FTI) to discuss project client data and review source documents.
Murphy, Mark	8/17/2009	0.8	Review the A/R aging file by-account .
Murphy, Mark	8/17/2009	0.6	Summarize notes from conference call.
Murphy, Mark	8/17/2009	0.6	Meet with J. Reeves (FTI) and A. Koch (FTI) to discuss project and review source documents.
Murphy, Mark	8/17/2009	0.4	Print and organize source documents.
Lai, Stephanie	8/17/2009	1.3	Participate on call with J. Marcum (CC), FTI TAS, D. Foley (McGuire Woods), M. Mosier (CC), Osler, InterTAN, Bell, and FTI Canada to discuss changes in working capital adjustment.
Lai, Stephanie	8/17/2009	0.9	Participate on follow up call with G. Watson (FTI Canada), FTI TAS, J. Marcum (CC), M. Mosier (CC), Alvarez and Marshal to discuss revisions to inventory reserves and receivables effecting the working capital adjustment.
Koch, Ashley	8/17/2009	1.2	Read Asset Purchase Agreement.
Koch, Ashley	8/17/2009	0.9	Meet with J. Reeves (FTI) and M. Murphy (FTI) to discuss project client data and review source documents.
Koch, Ashley	8/17/2009	0.9	Participate on call with G. Chin (FTI), J. Reeves (FTI), M. Murphy (FTI), J. Marcum (CC), M. Mosier (CC), R. McCartney (The Source), et. Al.
Koch, Ashley	8/17/2009	0.9	Review data from M. Murphy (FTI) and J. Reeves (FTI).
Koch, Ashley	8/17/2009	0.6	Summarize notes from conference call.
Koch, Ashley	8/17/2009	0.6	Meet with J. Reeves (FTI) and M. Murphy (FTI) to discuss project and review source documents.
Koch, Ashley	8/17/2009	0.4	Print and organize source documents.
Coulombe, Stephen L	8/18/2009	0.8	Participate in meeting with B. Cashman (FTI) and G. Chin (FTI) to discuss review of Canadian balance sheet.
Chin, Gregory	8/18/2009	1.6	Analyze closing balance sheet.
Chin, Gregory	8/18/2009	1.3	Review asset purchase agreement.
Chin, Gregory	8/18/2009	0.8	Participate in meeting with M. Murphy (FTI), A. Koch (FTI), J. Reeves (FTI) to discuss project status.
Cashman, Brian	8/18/2009	0.8	Participate in meeting with S. Coulombe (FTI) and G. Chin (FTI) to discuss review of Canadian balance sheet.
Reeves, John	8/18/2009	2.1	Prepare CC Canada workbook for client meetings later in the week .
Reeves, John	8/18/2009	1.4	Work with M. Murphy (FTI) and A. Koch (FTI) to determine large fluctuations in inventory ski numbers from May to June.
Reeves, John	8/18/2009	1.4	Work with M. Murphy (FTI) and A. Koch (FTI) to determine large fluctuations in inventory ski numbers from May to June.
Reeves, John	8/18/2009	1.2	Create updated request list based on questions from supporting account data sent by client.
Reeves, John	8/18/2009	1.1	Review and analysis of CC Canada P&L provided by client.
Reeves, John	8/18/2009	0.8	Participate in meeting with M. Murphy (FTI), A. Koch (FTI), G. Chin (FTI) to discuss project status.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Murphy, Mark	8/18/2009	1.8	Investigate several large fluctuations in inventory ski numbers from May to June.
Murphy, Mark	8/18/2009	1.1	Review the information request list to ensure all client data that has been received was not included.
Murphy, Mark	8/18/2009	0.9	Compile all working schedules into a master Excel file.
Murphy, Mark	8/18/2009	0.8	Review aged AP schedule compared to the trial balance detail.
Murphy, Mark	8/18/2009	0.8	Participate in meeting with A. Koch (FTI), J. Reeves (FTI), G. Chin (FTI) to discuss project status.
Murphy, Mark	8/18/2009	0.8	Draft questions from various analysis for submission to the client.
Murphy, Mark	8/18/2009	0.7	Link the estimated BS adjustments to the trial balance by-account.
Murphy, Mark	8/18/2009	0.7	Prepare variance analysis to reconcile estimated adjusted balance sheet to actual.
Murphy, Mark	8/18/2009	0.4	Draft conference call meeting minutes from the 8/17 call with G. Chin (FTI), J. Reeves (FTI), A. Koch (FTI), J. Marcum (CC), M. Mosier (CC), R. McCartney (The Source), et. Al.
Koch, Ashley	8/18/2009	1.8	Enter aged AP data into excel and convert from US to CDN.
Koch, Ashley	8/18/2009	1.4	Work with M. Murphy (FTI) and J. Reeves (FTI) to determine large fluctuations in inventory ski numbers from May to June.
Koch, Ashley	8/18/2009	0.9	Reconcile adjusted balance sheet to source data.
Koch, Ashley	8/18/2009	0.9	Edit and format information request list for management of The Source.
Koch, Ashley	8/18/2009	0.9	Enter source schedules for AR provision accounts.
Koch, Ashley	8/18/2009	0.8	Review and reconcile accrued liability detail to trial balances.
Koch, Ashley	8/18/2009	0.8	Participate in meeting with M. Murphy (FTI), J. Reeves (FTI), G. Chin (FTI) to discuss project status.
Koch, Ashley	8/18/2009	0.7	Prepare variance analysis to reconcile estimated adjusted balance sheet to actual.
Koch, Ashley	8/18/2009	0.4	Tie schedules input into excel from pdf files to May and June trial balances.
Koch, Ashley	8/18/2009	0.4	Prepare questions for management regarding accrued liabilities and source documents.
Chin, Gregory	8/19/2009	0.8	Participate on call with G. Watson (FTI), J. Reeves (FTI), and A. Koch (FTI) to discuss events from November.
Chin, Gregory	8/19/2009	0.6	Participate on call with M. Mosier (CC) and A. Koch (FTI).
Chin, Gregory	8/19/2009	0.6	Review closing balance sheet and support.
Chin, Gregory	8/19/2009	0.3	Participate on call with M. Mosier (CC) and S. Moore (A&M) to discuss closing balance sheet.
Chin, Gregory	8/19/2009	0.2	Participate on call with G. Watson (FTI) to discuss closing balance sheet.
Reeves, John	8/19/2009	2.3	Finalize updated request list and incorporated into workbook.
Reeves, John	8/19/2009	1.9	Work on preparation of schedules in workbook related to various support accounts provided by client for tying into June 2009 trial balance.
Reeves, John	8/19/2009	1.4	Meet with A. Koch (FTI) to tie adjusted balance sheet to numbers from call notes on 8/17/09.
Reeves, John	8/19/2009	0.9	Review summarized excluded assets and excluded liabilities per the APA.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Reeves, John	8/19/2009	0.8	Participate on call with G. Watson (FTI), G. Chin (FTI), and A. Koch (FTI) to discuss events from November.
Reeves, John	8/19/2009	0.7	Work on variance analysis related to May and June reserves.
Koch, Ashley	8/19/2009	1.4	Meet with J. Reeves (FTI) to tie adjusted balance sheet to numbers from call notes on 8/17/09.
Koch, Ashley	8/19/2009	1.2	Create summary schedule that isolates additional provisions added to estimated adjusted balance sheet.
Koch, Ashley	8/19/2009	1.1	Research Asset Purchase Agreements and the pitfalls of purchase price adjustments.
Koch, Ashley	8/19/2009	0.9	Update request list with questions regarding sub ledger detail.
Koch, Ashley	8/19/2009	0.8	Participate on call with G. Watson (FTI), J. Reeves (FTI), and G. Chin (FTI) to discuss events from November.
Koch, Ashley	8/19/2009	0.8	Summarize excluded assets and excluded liabilities per the APA.
Koch, Ashley	8/19/2009	0.6	Prepare a variance analysis between May and June AR reserves.
Koch, Ashley	8/19/2009	0.6	Prepare a variance analysis between May and June inventory reserves.
Koch, Ashley	8/19/2009	0.6	Participate on call with M. Mosier (CC) and G. Chin (FTI).
Chin, Gregory	8/20/2009	1.5	Meet with J. Carson (The Source), R. McCartney (The Source), A. Koch (FTI), G. Watson (FTI), M. Mosier (CC), S. Moore (A&M) to discuss additional adjustments to estimated BS.
Chin, Gregory	8/20/2009	1.2	Meet with B. Dinan (The Source), L. Woodhouse (The Source), A. Koch (FTI), G. Watson (FTI), M. Mosier (CC), S. Moore (A&M) to discuss inventory reserve methodology and additional inventory provisions.
Chin, Gregory	8/20/2009	0.8	Review and analyze stayed payables for working capital adjustment.
Chin, Gregory	8/20/2009	0.6	Analyze working capital adjustments.
Chin, Gregory	8/20/2009	0.5	Discuss next steps and procedure with A. Koch (FTI).
Chin, Gregory	8/20/2009	0.4	Meet with J. Carson (The Source) and B. McCartney (The Source) to discuss closing balance sheet and working capital adjustments.
Chin, Gregory	8/20/2009	0.4	Meet with M. Mosier (CC), G. Watson (FTI), and A. Koch (FTI) to get up to speed and discuss BS adjustments.
Chin, Gregory	8/20/2009	0.3	Review asset purchase agreement.
Chin, Gregory	8/20/2009	0.3	Participate in meeting with M. Mosier (CC), S. Moore (A&M) and G. Watson (FTI) to discuss treatment of stayed payables and receivables.
Koch, Ashley	8/20/2009	1.5	Meet with J. Carson (The Source), R. McCartney (The Source), G. Chin (FTI), G. Watson (FTI), M. Mosier (CC), S. Moore (A&M) to discuss additional adjustments to estimated BS.
Koch, Ashley	8/20/2009	1.2	Meet with B. Dinan (The Source), L. Woodhouse (The Source), G. Chin (FTI), G. Watson (FTI), M. Mosier (CC), S. Moore (A&M) to discuss inventory reserve methodology and additional inventory provisions.
Koch, Ashley	8/20/2009	0.8	Meet with S. Moore (A&M), M. Mosier (CC), G. Watson (FTI) to discuss adjustments and conference call that occurred on 8/17/09.
Koch, Ashley	8/20/2009	0.7	Tie June Corp Pack to beginning balance on the final adjusted balance sheet.
Koch, Ashley	8/20/2009	0.5	Discuss next steps and procedure with G. Chin (FTI).

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Koch, Ashley	8/20/2009	0.4	Meet with M. Mosier (CC), G. Watson (FTI), and G. Chin (FTI) to get up to speed and discuss BS adjustments.
Koch, Ashley	8/20/2009	0.4	Review source documents provided by The Source regarding letters of credit and BS adjustments.
Chin, Gregory	8/21/2009	1.7	Review detail schedule of stayed payables.
Chin, Gregory	8/21/2009	1.6	Review and analyze company prepared bridge of GL trial balance to closing balance sheet.
Chin, Gregory	8/21/2009	0.8	Meet with J. Carson (The Source) to discuss stayed payables.
Chin, Gregory	8/21/2009	0.7	Meet with B. McCartney (The Source) to discuss working capital adjustment.
Chin, Gregory	8/21/2009	0.5	Meet with I. Young (The Source) and M. Mosier (CC) to discuss transaction proceeds and working capital adjustments.
Chin, Gregory	8/21/2009	0.3	Discuss next steps with A. Koch (FTI) and M. Mosier (CC) regarding timeline and parties to the engagement.
Koch, Ashley	8/21/2009	1.9	Meet with J. Carson (The Source) to review stayed payables file and understand his logic regarding AP reclass.
Koch, Ashley	8/21/2009	0.9	Analyze Stayed Payables matrix and make notes as to formulas and the meaning of each column.
Koch, Ashley	8/21/2009	0.7	Review and tie out source documents for Lorex and Rogers unresolved AP balances to Stayed Payables file.
Koch, Ashley	8/21/2009	0.5	Reorganize source document binder to include pdf documents distributed by the client.
Koch, Ashley	8/21/2009	0.4	Review APA with S. Moore (A&M) and M. Mosier (CC) to determine the nature of unamortized tenet allowances.
Koch, Ashley	8/21/2009	0.3	Meet with J. Carson (The Source) and G. Chin (FTI) to discuss which files FTI should formally request from The Source.
Koch, Ashley	8/21/2009	0.3	Discuss next steps with G. Chin (FTI) and M. Mosier (CC) regarding timeline and parties to the engagement.
Lee, Geon	8/24/2009	1.8	Review information provided by Bob McCarthy (The Source).
Lee, Geon	8/24/2009	1.7	Meet with A. Koch (FTI), G. Chin (FTI), S. Moore (A&M), R. McCartney (The Source), J. Carson (The Source) to discuss AR reclass, additional provisions, and other adjustments.
Chin, Gregory	8/24/2009	1.7	Meet with G. Lee (FTI), A. Koch (FTI), S. Moore (A&M), R. McCartney (The Source), J. Carson (The Source) to discuss AR reclass, additional provisions, and other adjustments.
Chin, Gregory	8/24/2009	1.2	Participate in call with S. Moore (A&M), A. Koch (FTI), G. Lee (FTI), J. Marcum (CC), M. Mosier (CC) and J. Murray (Osler).
Lee, Geon	8/24/2009	1.2	Participate in call with S. Moore (A&M), G. Chin (FTI), A. Koch (FTI), J. Marcum (CC), M. Mosier (CC) and J. Murray (Osler).
Chin, Gregory	8/24/2009	0.8	Review and analyze inventories for working capital adjustments.
Chin, Gregory	8/24/2009	0.6	Review and analyze accounts payable for working capital adjustments.
Chin, Gregory	8/24/2009	0.5	Review and analyze company prepared bridge of GL trial balance to closing balance sheet.
Chin, Gregory	8/24/2009	0.5	Meet with G. Lee (FTI), A. Koch (FTI), and S. Moore (A&M), to discuss the 4.1M provision for post-file AR offsetting stayed payables.
Lee, Geon	8/24/2009	0.5	Meet with A. Koch (FTI), G. Chin (FTI), and S. Moore (A&M), to discuss the 4.1M provision for post-file AR offsetting stayed payables.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Chin, Gregory	8/24/2009	0.4	Review and analyze cut-off adjustments for working capital adjustments.
Chin, Gregory	8/24/2009	0.3	Meet with A. Koch (FTI) and G. Lee (FTI) to discuss work plan for on-site visit .
Lee, Geon	8/24/2009	0.3	Meet with A. Koch (FTI) and G. Chin (FTI) to discuss work plan for on-site visit .
Cashman, Brian	8/24/2009	1.1	Participate in conference call to discuss Canadian working capital review.
Koch, Ashley	8/24/2009	1.7	Meet with G. Lee (FTI), G. Chin (FTI), S. Moore (A&M), R. McCartney (The Source), J. Carson (The Source) to discuss AR reclass, additional provisions, and other adjustments.
Koch, Ashley	8/24/2009	1.2	Participate in call with S. Moore (A&M), G. Chin (FTI), G. Lee (FTI), J. Marcum (CC), M. Mosier (CC) and J. Murray (Osler).
Koch, Ashley	8/24/2009	0.9	Revise information request list to include additional support for certain GL accounts and professional fees.
Koch, Ashley	8/24/2009	0.9	Prepare variance analysis for inventory and AR reserves from Dec 08 to June 09.
Koch, Ashley	8/24/2009	0.5	Meet with G. Lee (FTI), G. Chin (FTI), and S. Moore (A&M), to discuss the 4.1M provision for post-file AR offsetting stayed payables.
Koch, Ashley	8/24/2009	0.3	Meet with G. Lee (FTI) and G. Chin (FTI) to discuss work plan for on-site visit .
Chin, Gregory	8/25/2009	1.9	Review and analyze company prepared bridge of GL trial balance to closing balance sheet.
Lee, Geon	8/25/2009	1.7	Prepare schedule that shows adjustment to excluded assets and liabilities with links to trial balance.
Chin, Gregory	8/25/2009	1.6	Review and analyze inventories for working capital adjustments.
Chin, Gregory	8/25/2009	1.4	Meet with G. Lee (FTI), A. Koch (FTI), R. McCartney (The Source), J. Carson (The Source) to discuss which AP and AR gross ups and claims process.
Lee, Geon	8/25/2009	1.4	Meet with A. Koch (FTI), G. Chin (FTI), R. McCartney (The Source), J. Carson (The Source) to discuss which AP and AR gross ups and claims process.
Lee, Geon	8/25/2009	1.1	Meet with A. Koch (FTI), G. Chin (FTI), and S. Moore (A&M) to discuss changes to 4.1M adjustment and fluctuations in post-file AR.
Chin, Gregory	8/25/2009	1.1	Meet with G. Lee (FTI), A. Koch (FTI), and S. Moore (A&M) to discuss changes to 4.1M adjustment and fluctuations in post-file AR.
Chin, Gregory	8/25/2009	1.1	Review and analyze additional provision inventories provision requirements.
Lee, Geon	8/25/2009	0.9	Meet with A. Koch (FTI) to discuss how management has calculated AR reclass and post file AR offsets.
Lee, Geon	8/25/2009	0.8	Recreate post-file AR summary.
Lee, Geon	8/25/2009	0.8	Recreate managements' calculations using AP detail.
Lee, Geon	8/25/2009	0.7	Reconcile stayed payables to claims received from vendors.
Chin, Gregory	8/25/2009	0.7	Review and analyze excluded assets and liabilities.
Lee, Geon	8/25/2009	0.6	Discuss \$4.8M reclass with A. Koch (FTI) and compare the reclass to AP debit balances.
Chin, Gregory	8/25/2009	0.2	Discuss review of Canadian closing balance sheet with B. Cashman (FTI) and G. Watson (FTI Canada).
Cashman, Brian	8/25/2009	0.2	Discuss review of Canadian closing balance sheet with G. Chin (FTI) and G. Watson (FTI Canada).

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Koch, Ashley	8/25/2009	1.4	Meet with G. Lee (FTI), G. Chin (FTI), R. McCartney (The Source), J. Carson (The Source) to discuss which AP and AR gross ups and claims process.
Koch, Ashley	8/25/2009	1.1	Meet with G. Lee (FTI), G. Chin (FTI), and S. Moore (A&M) to discuss changes to 4.1M adjustment and fluctuations in post-file AR.
Koch, Ashley	8/25/2009	0.9	Determine how management calculated AR reclass and post file AR offsets.
Koch, Ashley	8/25/2009	0.9	Meet with G. Lee (FTI) to discuss how management has calculated AR reclass and post file AR offsets.
Koch, Ashley	8/25/2009	0.8	Prepare schedule that shows adjustment to excluded assets and liabilities with links to trial balance.
Koch, Ashley	8/25/2009	0.8	Recreate post-file AR summary.
Koch, Ashley	8/25/2009	0.8	Recreate managements' calculations using AP detail.
Koch, Ashley	8/25/2009	0.7	Reconcile stayed payables to claims received from vendors.
Koch, Ashley	8/25/2009	0.6	Discuss \$4.8M reclass with G. Lee (FTI) and compare the reclass to AP debit balances.
Coulombe, Stephen L	8/26/2009	1.0	Evaluate working capital adjustment in Canadian sale.
Lee, Geon	8/26/2009	2.0	Analyze stayed AP detail files provided by R. McCartney (The Source) and S. Moore (A&M).
Chin, Gregory	8/26/2009	1.7	Review and analyze inventories reserve for June.
Chin, Gregory	8/26/2009	1.6	Review and analyze inventories reserve for July.
Lee, Geon	8/26/2009	1.3	Meet with A. Koch (FTI) and J. Jones (The Source) to discuss AR accounts and invoicing process.
Chin, Gregory	8/26/2009	1.2	Meet with A. Koch (FTI) and L Woodhouse (The Source) to discuss inventory provision procedures.
Lee, Geon	8/26/2009	1.1	Meet with S. Moore (A&M) to discuss Stayed AP.
Chin, Gregory	8/26/2009	0.9	Meet with G. Lee (FTI), A. Koch (FTI), R. McCartney (The Source) to discuss top side adjustments.
Lee, Geon	8/26/2009	0.9	Meet with A. Koch (FTI), G. Chin (FTI), R. McCartney (The Source) to discuss top side adjustments.
Chin, Gregory	8/26/2009	0.6	Review and analyze inventories reserve for May.
Lee, Geon	8/26/2009	0.2	Compile additional information request list and questions.
Cashman, Brian	8/26/2009	0.5	Review Canadian closing balance sheet.
Koch, Ashley	8/26/2009	0.9	Meet with G. Lee (FTI) and J. Jones (The Source) to discuss AR accounts and invoicing process.
Koch, Ashley	8/26/2009	0.9	Compile questions for detail sub ledger accounts and add to data request list.
Koch, Ashley	8/26/2009	0.8	Query AP detail for payables for professional fees.
Koch, Ashley	8/26/2009	0.8	Create a summary table to reconcile discrepancy in pre-file AP debit balances.
Koch, Ashley	8/26/2009	0.7	Meet with G. Chin (FTI) and L Woodhouse (The Source) to discuss inventory provision procedures.
Koch, Ashley	8/26/2009	0.6	Meet with G. Lee (FTI), G. Chin (FTI), R. McCartney (The Source) to discuss top side adjustments.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Koch, Ashley	8/26/2009	0.4	Separate prepaid inventory from AP debits.
Koch, Ashley	8/26/2009	0.4	Create a summary table to show professional paid and outstanding.
Lee, Geon	8/27/2009	1.9	Participate on call with A. Koch (FTI) and G. Chin (FTI), M. Mosier (CC), J. Murray (CC) to discuss data request and next steps.
Chin, Gregory	8/27/2009	1.9	Participate on conference call with G. Lee (FTI) and A. Koch (FTI), M. Mosier (CC), J. Murray (CC) to discuss data request and next steps.
Lee, Geon	8/27/2009	1.5	Participate in call with A. Koch (FTI) and J. Carson (The Source) to discuss AR reserve.
Lee, Geon	8/27/2009	1.4	Review AR provision and related information provided by R. McCartney (The Source).
Chin, Gregory	8/27/2009	1.2	Prepare and review information request list.
Lee, Geon	8/27/2009	1.1	Meet with J. Carson (The Source) to discuss AP Debits, Stayed AP analysis, and additional information requests.
Lee, Geon	8/27/2009	1.0	Compile additional information request list and questions and prepare flux analysis between Estimated and Closing Date Adjusted Balance Sheets.
Lee, Geon	8/27/2009	0.4	Discuss clearing accounts with A. Koch (FTI) and link between AR, AP debits, and prepaid expenses.
Lee, Geon	8/27/2009	0.4	Meet with A. Koch (FTI) and G. Chin (FTI) to debrief about the call.
Chin, Gregory	8/27/2009	0.4	Meet with G. Lee (FTI) and A. Koch (FTI) to debrief 8/27 call with CC and Osler.
Lee, Geon	8/27/2009	0.3	Meet with S. Moore (A&M) to discuss post-filing AR offsets.
Cashman, Brian	8/27/2009	0.9	Participate in conference call to discuss Canadian working capital review.
Cashman, Brian	8/27/2009	0.3	Review updated request list associated with Canadian closing balance sheet review.
Cashman, Brian	8/27/2009	0.2	Summarize open items from Canadian working capital call and communicate to FTI TAS team.
Koch, Ashley	8/27/2009	1.9	Participate on call with G. Lee (FTI) and G. Chin (FTI), M. Mosier (CC), J. Murray (CC) to discuss data request and next steps.
Koch, Ashley	8/27/2009	1.5	Participate in call with G. Lee (FTI) and J. Carson (The Source) to discuss AR reserve.
Koch, Ashley	8/27/2009	1.2	Revise and update worksheets created while in Barrie Canada.
Koch, Ashley	8/27/2009	1.1	Take an inventory of all documents received thus far and circulate a summary to FTI colleagues.
Koch, Ashley	8/27/2009	0.9	Revise request list to include documents already received from client.
Koch, Ashley	8/27/2009	0.6	Organize all AP files to prepare for analyses of data.
Koch, Ashley	8/27/2009	0.4	Meet with G. Lee (FTI) and G. Chin (FTI) to debrief about the call.
Koch, Ashley	8/27/2009	0.4	Discuss clearing accounts with G. Lee (FTI) and link between AR, AP debits, and prepaid expenses.
Lee, Geon	8/28/2009	2.1	Prepare analysis of AP Debits .
Lee, Geon	8/28/2009	2.0	Prepare analysis of pre and post filing AR offsets.
Lee, Geon	8/28/2009	1.0	Meet with A. Koch (FTI) to discuss analysis and work plan for analysis of pre and post file AP, AR, and AP Debits.
Lee, Geon	8/28/2009	0.9	Review additional information request list to be submitted to Bell Canada.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Koch, Ashley	8/28/2009	1.3	Sort vendors by vendor code to compare AP balances at file date versus at 6/30.
Koch, Ashley	8/28/2009	1.2	Sort vendors to compare AP balances at file date versus at 6/30.
Koch, Ashley	8/28/2009	1.0	Meet with G. Lee (FTI) to discuss analysis and work plan for analysis of pre and post file AP, AR, and AP Debits.
Koch, Ashley	8/28/2009	0.9	Show variance between vendor detail files.
Koch, Ashley	8/28/2009	0.8	Sort vendors by pre and post file and reconcile pre file AP detail to stayed payables file AP detail.
Koch, Ashley	8/28/2009	0.8	Reconcile AP debit files to stayed payable summary page provided by the client.
Chin, Gregory	8/31/2009	1.4	Analyze aged stock inventory SKU detail.
Lee, Geon	8/31/2009	1.3	Prepare analysis of AR provisions.
Lee, Geon	8/31/2009	1.0	Meet with A. Koch (FTI) to reconcile certain vendors and where they appear in prepaid, AP debit balances, and clearing accounts.
Lee, Geon	8/31/2009	1.0	Prepare schedule of potential adjustments to the Closing Date Adjusted Balance Sheet.
Lee, Geon	8/31/2009	0.7	Meet with A. Koch (FTI) to review documents regarding AR provision.
Koch, Ashley	8/31/2009	1.8	Reconcile AP debit analysis from AP detail to AP debit analysis provided by client on 8/28/09.
Koch, Ashley	8/31/2009	1.5	Update detail time for the month of August.
Koch, Ashley	8/31/2009	1.3	Perform separate analyses that shows which vendors appear in the debit analysis but not in AP detail.
Koch, Ashley	8/31/2009	1.0	Meet with G. Lee (FTI) to reconcile certain vendors and where they appear in prepaid, AP debit balances, and clearing accounts.
Koch, Ashley	8/31/2009	0.9	Calculate variance from AP Debit detail to AP vendor detail.
Koch, Ashley	8/31/2009	0.8	Review detail of AP clearing accounts sent from The Source.
Koch, Ashley	8/31/2009	0.7	Meet with G. Lee (FTI) to review documents regarding AR provision.
Coulombe, Stephen L	9/1/2009	0.8	Meet with A. Koch (FTI), G. Lee (FTI), and G. Chin (FTI) to discuss work plan and findings from visit to Barrie.
Coulombe, Stephen L	9/1/2009	0.2	Review FTI work plan for Canadian working capital adjustment and provide comments to G. Lee (FTI).
Lee, Geon	9/1/2009	2.8	Prepare working capital adjustments and related support.
Chin, Gregory	9/1/2009	1.8	Work on aged inventory stock reserve analysis.
Chin, Gregory	9/1/2009	0.9	Meet with A. Koch (FTI) to discuss inventory files and the types of analyses needed to be performed.
Chin, Gregory	9/1/2009	0.8	Meet with S. Coulombe (FTI), G. Lee (FTI), and A. Koch (FTI) to discuss work plan and findings from visit to Barrie.
Lee, Geon	9/1/2009	0.8	Meet with S. Coulombe (FTI), G. Chin (FTI), and A. Koch (FTI) to discuss work plan and findings from visit to Barrie.
Lee, Geon	9/1/2009	0.4	Amend Draft Notice of Dispute.
Koch, Ashley	9/1/2009	1.8	Compare inventory SKUs and NRVs from May to June and June to July.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Koch, Ashley	9/1/2009	1.2	Compile a list of questions for inventory personnel at The Source.
Koch, Ashley	9/1/2009	0.9	Meet with G. Chin (FTI) to discuss inventory files and the types of analyses needed to be performed.
Koch, Ashley	9/1/2009	0.9	Compile a list of discrepancies with data in SKU detail.
Koch, Ashley	9/1/2009	0.9	Create reports that show changes to quantities and prices from month to month.
Koch, Ashley	9/1/2009	0.8	Meet with S. Coulombe (FTI), G. Lee (FTI), and G. Chin (FTI) to discuss work plan and findings from visit to Barrie.
Koch, Ashley	9/1/2009	0.8	Analyze aged stock detail including formulas used in inventory spreadsheets.
Koch, Ashley	9/1/2009	0.7	Understand inventory review process and nature of inventory provisions and adjustments.
Lee, Geon	9/2/2009	2.8	Prepare working capital adjustments and related support.
Lee, Geon	9/2/2009	2.0	Amend Draft Notice of Dispute.
Chin, Gregory	9/2/2009	1.4	Participate on call with L. Woodhouse (The Source) and A. Koch (FTI) to discuss aged stock reserve.
Chin, Gregory	9/2/2009	1.3	Analyze aged stock reserve detail.
Lee, Geon	9/2/2009	1.2	Review Post-filing AR aging.
Chin, Gregory	9/2/2009	0.3	Meet with A. Koch (FTI) to discuss inventory findings.
Koch, Ashley	9/2/2009	1.9	Analyze fluctuations and NRV from June and July inventory detail.
Koch, Ashley	9/2/2009	1.4	Participate on call with G. Chin (FTI) and L. Woodhouse (The Source) to review inventory files.
Koch, Ashley	9/2/2009	1.3	Summarize NRVs in each month by category and analyze findings.
Koch, Ashley	9/2/2009	0.7	Reconcile numbers from inventory workbook to inventory provision in adjusted balance sheet.
Koch, Ashley	9/2/2009	0.4	Update inventory files to include "STAT" column.
Koch, Ashley	9/2/2009	0.3	Discuss inventory findings with G. Chin (FTI).
Lee, Geon	9/3/2009	2.8	Prepare working capital adjustments and related support.
Lee, Geon	9/3/2009	2.1	Review The Source additional AR Provision file.
Lee, Geon	9/3/2009	1.8	Prepare analysis of AR Provisions.
Chin, Gregory	9/3/2009	1.5	Review inventory analysis.
Chin, Gregory	9/3/2009	1.4	Prepare working capital adjustments and related support.
Chin, Gregory	9/3/2009	1.2	Participate in meeting with A. Koch to discuss detail inventory analysis.
Chin, Gregory	9/3/2009	1.2	Meet with A. Koch (FTI) to discuss various inventory analyses.
Chin, Gregory	9/3/2009	0.7	Participate on conference call with J. Murray (Osler), M. Mosier (CC), G. Lee (FTI), A. Koch (FTI), and S. Moore (A&M) to discuss post-filing AR offset adjustment.
Lee, Geon	9/3/2009	0.5	Participate on call with A. Koch (FTI), S. Moore (A&M), J. Murray (Osler) to discuss \$4.1M post file AR offset.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Lee, Geon	9/3/2009	0.5	Participate on conference call with J. Murray (Osler), M. Mosier (CC), G. Lee (FTI), A. Koch (FTI), and S. Moore (A&M) to discuss post-filing AR offset adjustment.
Lee, Geon	9/3/2009	0.3	Meet with A. Koch (FTI) to discuss AR offset against pre-file AP and other AR offsets.
Koch, Ashley	9/3/2009	1.9	Create tables that demonstrate which inventory skis have NRVs in multiple months.
Koch, Ashley	9/3/2009	1.3	Build inventory summaries that demonstrate the impact of a zero in the "New Sell" column.
Koch, Ashley	9/3/2009	1.2	Meet with G. Chin (FTI) to discuss various inventory analyses.
Koch, Ashley	9/3/2009	1.2	Organize all data received post request list and compile list.
Koch, Ashley	9/3/2009	0.9	Analyze summary tables and apply to The Source inventory Methodology.
Koch, Ashley	9/3/2009	0.7	Participate on call with G. Lee (FTI), G. Chin (FTI), S. Moore (A&M), M. Mosier (CC), J. Murray (Osler) to decide whether or not to accept offset.
Koch, Ashley	9/3/2009	0.5	Participate on call with G. Lee (FTI), S. Moore (A&M), J. Murray (Osler) to discuss \$4.1M post file AR offset.
Koch, Ashley	9/3/2009	0.3	Meet with G. Lee (FTI) to discuss AR offset against pre-file AP and other AR offsets.
Chin, Gregory	9/4/2009	1.4	Analyze aged stock inventory reserve.
Chin, Gregory	9/4/2009	1.2	Analyze June-July inventory trends.
Chin, Gregory	9/4/2009	0.7	Meet with A. Koch (FTI) to discuss inventory adjustment.
Chin, Gregory	9/4/2009	0.7	Analyze Lorex adjustment.
Koch, Ashley	9/4/2009	1.9	Determine which SKUs have a New Sell price that is greater than Store Cost.
Koch, Ashley	9/4/2009	1.7	Determine which SKUs have a New Sell price equal to zero but have NRV in subsequent months.
Koch, Ashley	9/4/2009	1.5	Compile SKUs that have NRVs in multiple months.
Koch, Ashley	9/4/2009	1.3	Update reserve AR and Inv reserve analysis.
Koch, Ashley	9/4/2009	0.9	Index all analyses for inventory and organize exhibits to discuss with inventory personnel.
Koch, Ashley	9/4/2009	0.7	Meet with G. Chin (FTI) to discuss various findings with inventory SKUs.
Duffy, Robert J	9/8/2009	1.0	Participate on call with J. Marcum (CC) regarding Canadian working capital adjustment status and next steps.
Lee, Geon	9/8/2009	1.8	Amend Draft Notice of Dispute.
Lee, Geon	9/8/2009	1.7	Prepare analysis of AR Provisions.
Chin, Gregory	9/8/2009	1.4	Review aged stock reserve analysis.
Chin, Gregory	9/8/2009	0.8	Review Star choice inventory detail.
Chin, Gregory	9/8/2009	0.7	Review damaged goods analysis.
Chin, Gregory	9/8/2009	0.6	Analyze Lorex adjustment.
Lee, Geon	9/8/2009	0.5	Meet with M. Murphy (FTI) to discuss trip and findings related to AR and AP adj. from visit to Barrie.
Murphy, Mark	9/8/2009	1.3	Age the AR sub ledger by invoice date and vendor/customer.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Murphy, Mark	9/8/2009	1.3	Reconcile AR sub ledger detail with The Source provided CCAA file.
Murphy, Mark	9/8/2009	1.2	Review newly received A/R documents received from FTI's visit to Barrie.
Murphy, Mark	9/8/2009	1.2	Reconcile the pre-visit requests to answers received from The Source during visit to Barrie.
Murphy, Mark	9/8/2009	0.5	Meet with A. Koch (FTI) to discuss findings from visit to Barrie.
Murphy, Mark	9/8/2009	0.5	Meet with G. Lee (FTI) to discuss trip and findings related to AR and AP adj. from visit to Barrie.
Koch, Ashley	9/8/2009	1.9	Create new index for inventory analyses and compile all worksheets.
Koch, Ashley	9/8/2009	1.9	Reconcile damaged goods report with inventory on hand at the end of June.
Koch, Ashley	9/8/2009	1.8	Pull together Lorex inventory SKUs and Lorex AP to reconcile with The Source's records.
Koch, Ashley	9/8/2009	0.9	Go through inventory analyses and highlight all SKUs that appear in multiple spreadsheets.
Koch, Ashley	9/8/2009	0.5	Meet with M. Murphy (FTI) to discuss findings from visit to Barrie.
Koch, Ashley	9/8/2009	0.4	Check that Star choice inventory was not in any inventory records provided by the company.
Koch, Ashley	9/8/2009	0.3	Review G. Chin's (FTI) write-up regarding inventory processes.
Koch, Ashley	9/8/2009	0.3	Develop questions to ask inventory personnel at The Source.
Lee, Geon	9/9/2009	2.2	Prepare and review analysis of AR Provisions.
Chin, Gregory	9/9/2009	2.0	Prepare working capital adjustments and related support.
Lee, Geon	9/9/2009	1.8	Amend Draft Notice of Dispute.
Chin, Gregory	9/9/2009	0.7	Review Star choice inventory analysis.
Chin, Gregory	9/9/2009	0.3	Participate in meeting with A. Koch (FTI) and M. Murphy (FTI) to discuss inventory analysis.
Murphy, Mark	9/9/2009	1.2	Age the AR balances offset by AP by-vendor and by-invoice date.
Murphy, Mark	9/9/2009	1.1	Reconcile AR offset balances to AR sub ledger balances and investigated differences.
Murphy, Mark	9/9/2009	0.9	Manually input vendor PDF file received from The Source.
Murphy, Mark	9/9/2009	0.5	Create a file to track reconciling items and show reconciled balances.
Murphy, Mark	9/9/2009	0.3	Meet with G. Chin (FTI) and A. Koch (FTI) to discuss findings related to inventory from visit to Barrie.
Koch, Ashley	9/9/2009	1.9	Edit workbook with inventory analyses.
Koch, Ashley	9/9/2009	1.2	Update and revise detail time for the month of August.
Koch, Ashley	9/9/2009	0.8	Pull Star choice inventory to compare to adjustment.
Koch, Ashley	9/9/2009	0.5	Compile back up documents to support various adjustments.
Koch, Ashley	9/9/2009	0.3	Meet with G. Chin (FTI) and M. Murphy (FTI) to discuss inventory analyses workbook.
Koch, Ashley	9/9/2009	0.3	Review and compare various inventory files.
Coulombe, Stephen L	9/10/2009	0.9	Review analysis for working capital adjustment and provide comments to G. Lee (FTI).

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Chin, Gregory	9/10/2009	2.9	Prepare inventory adjustments and related support.
Lee, Geon	9/10/2009	2.5	Amend Draft Notice of Dispute.
Lee, Geon	9/10/2009	1.0	Prepare follow-up question list.
Chin, Gregory	9/10/2009	0.8	Prepare Star Choice adjustments and related support.
Chin, Gregory	9/10/2009	0.6	Review SKU and NRV analysis.
Chin, Gregory	9/10/2009	0.5	Participate in conference Call with G. Lee (FTI), Ian Young (The Source), and R. McCartney (The Source) to discuss information request list.
Lee, Geon	9/10/2009	0.5	Participate in conference Call with G. Chin (FTI), Ian Young (The Source), and R. McCartney (The Source) to discuss information request list.
Murphy, Mark	9/10/2009	1.7	Reconcile the cash cut-off adjustment support.
Murphy, Mark	9/10/2009	1.5	Reconcile the inventory cut-off adjustment support.
Murphy, Mark	9/10/2009	1.1	Reconcile updated BS to most recent June 30, trial balance.
Murphy, Mark	9/10/2009	1.0	Begin to compile a binder of all the support tied-out to The Source's BS adjustments.
Murphy, Mark	9/10/2009	0.4	Draft questions regarding estimated balance sheet support for inventory cut-off adjustment.
Murphy, Mark	9/10/2009	0.3	Draft questions regarding cash cut-off reconciliation.
Koch, Ashley	9/10/2009	1.9	Review detail for additional provision and match SKUs for NRVs in other months.
Koch, Ashley	9/10/2009	1.7	Compile support for all adjustments and provisions.
Koch, Ashley	9/10/2009	1.6	Compare post file AR files using lookups.
Koch, Ashley	9/10/2009	1.6	Compile all inventory adjustments to ascertain total adjustments to adjusted balance sheet.
Koch, Ashley	9/10/2009	1.2	Determine if there is overlap of SKUs between analyses and total NRV for unique SKUs.
Chin, Gregory	9/11/2009	2.7	Prepare working capital adjustments and related support.
Lee, Geon	9/11/2009	2.3	Amend Draft Notice of Dispute.
Lee, Geon	9/11/2009	1.7	Prepare working capital adjustments and related support.
Chin, Gregory	9/11/2009	1.2	Prepare list of questions requested by The Source management.
Chin, Gregory	9/11/2009	0.6	Meet with A. Koch (FTI) to discuss inventory analyses.
Murphy, Mark	9/11/2009	2.0	Complete a binder of support for each of The Source's adjustments with comments.
Murphy, Mark	9/11/2009	1.8	Create a workbook to analyze the EOL inventory categories by SKU.
Murphy, Mark	9/11/2009	0.7	Format a table of pre-filing AR balances offset by AP.
Murphy, Mark	9/11/2009	0.5	Format a table of post-filing AR balances by vendor and age.
Koch, Ashley	9/11/2009	1.9	Edit and update inventory analyses.
Koch, Ashley	9/11/2009	1.7	Compile list of questions to be sent to The Source.
Koch, Ashley	9/11/2009	0.7	Compile binder of all inventory analyses and reserve detail.
Koch, Ashley	9/11/2009	0.6	Revise damaged goods analysis to compute new damaged goods total.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Koch, Ashley	9/11/2009	0.6	Organize all inventory analyses.
Koch, Ashley	9/11/2009	0.6	Meet with G. Chin (FTI) to review inventory analyses.
Koch, Ashley	9/11/2009	0.4	Prepare for meeting with M. Murphy (FTI) regarding inventory.
Lee, Geon	9/14/2009	2.2	Amend Draft Notice of Dispute.
Lee, Geon	9/14/2009	1.8	Prepare working capital adjustments and related support.
Chin, Gregory	9/14/2009	1.3	Analyze aged stock reserve.
Chin, Gregory	9/14/2009	0.3	Discuss EOL inventory analysis with M. Murphy (FTI).
Murphy, Mark	9/14/2009	1.8	Create a schedule to show remaining vendor balances after AP, clearing, and reclass adj.
Murphy, Mark	9/14/2009	1.3	Review EOL inventory analysis.
Murphy, Mark	9/14/2009	0.6	Meet with A. Koch (FTI) to review inventory analysis and additional work.
Murphy, Mark	9/14/2009	0.3	Discuss EOL inventory analysis with G. Chin (FTI).
Koch, Ashley	9/14/2009	1.7	Prepare charts that analyze total EOL inventory.
Koch, Ashley	9/14/2009	0.8	Update provision analysis by category to include April and Additional.
Koch, Ashley	9/14/2009	0.6	Prepare charts that analyze toys and dig cam EOL inventory.
Koch, Ashley	9/14/2009	0.6	Meet with M. Murphy (FTI) to review inventory analysis and additional work.
Koch, Ashley	9/14/2009	0.3	Prepare charts that analyze gaming EOL inventory.
Chin, Gregory	9/15/2009	2.2	Analyze aged stock reserve.
Lee, Geon	9/15/2009	2.1	Prepare working capital adjustments and related support.
Lee, Geon	9/15/2009	1.9	Amend Draft Notice of Dispute.
Murphy, Mark	9/15/2009	1.9	Create a schedule showing the net A/R balance by-vendor.
Murphy, Mark	9/15/2009	1.1	Match the net A/R by-vendor to ongoing A/P by-vendor to demonstrate at-risk A/R.
Koch, Ashley	9/15/2009	1.8	Update inventory binder and worksheets to include latest inventory analysis.
Koch, Ashley	9/15/2009	1.3	Create workbook that analyzes inventory summary pages.
Koch, Ashley	9/15/2009	0.7	Perform additional analysis on June versus July quantities and NRVs.
Koch, Ashley	9/15/2009	0.7	Create charts that analyze inventory by status over time.
Koch, Ashley	9/15/2009	0.5	Analyze inventory by category, stat and months on hand over time.
Murphy, Mark	9/16/2009	1.8	Revise aged A/R schedule to split out pre-filing and post-filing A/R.
Murphy, Mark	9/16/2009	1.4	Review damaged goods schedule to determine how many SKUs had discrepancies.
Murphy, Mark	9/16/2009	1.4	Meet with A. Koch (FTI) to discuss inventory analyses binder.
Murphy, Mark	9/16/2009	0.9	Review NRV calculation at a SKU level detail.
Murphy, Mark	9/16/2009	0.8	Review and suggested revision to SKU New Sell Price analysis to include discount (5%, or 15%).

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Murphy, Mark	9/16/2009	0.7	Review and suggested Revision to NRV analysis to use warehouse cost rather than retail cost.
Koch, Ashley	9/16/2009	1.9	Update SKU list and make changes to our total inventory adjustment.
Koch, Ashley	9/16/2009	1.8	Revise analysis where New Sell exceeded store cost.
Koch, Ashley	9/16/2009	1.5	Revise damaged goods analysis to write off SKUs with discrepancies.
Koch, Ashley	9/16/2009	1.4	Meet with M. Murphy (FTI) to discuss inventory analyses binder.
Koch, Ashley	9/16/2009	0.7	Reconcile the provision used column on the inventory adjustment worksheet.
Koch, Ashley	9/16/2009	0.7	Make a new version of the workbook to include the new damaged goods number.
Chin, Gregory	9/17/2009	1.5	Analyze inventory aged stock reserve.
Chin, Gregory	9/17/2009	0.7	Participate on call with J. Marcum (CC), M. Mosier (CC), G. Lee (FTI), A. Koch (FTI), M. Murphy (FTI).
Lee, Geon	9/17/2009	0.4	Participate portion on call with J. Marcum (CC), M. Mosier (CC), G. Chin (FTI), A. Koch (FTI), M. Murphy (FTI).
Lee, Geon	9/17/2009	0.3	Meet with M. Murphy (FTI) to go over inventory analysis.
Chin, Gregory	9/17/2009	0.3	Meet with M. Murphy (FTI) and A. Koch (FTI) to go over inventory analysis.
Lee, Geon	9/17/2009	0.3	Meet with M. Murphy (FTI) and A. Koch (FTI) to discuss next steps for AR analyses.
Murphy, Mark	9/17/2009	1.9	Reconcile the accrued liability support to the trial balance.
Murphy, Mark	9/17/2009	1.8	Investigate the accrued liability detail for any excluded liabilities per the APA.
Murphy, Mark	9/17/2009	1.5	Reconcile Accounts Payable in the CCAA file to the adjusted balance sheet by vendor for the AR offset.
Murphy, Mark	9/17/2009	0.7	Participate on call with J. Marcum (CC), M. Mosier (CC), G. Chin (FTI), A. Koch (FTI), G. Lee (FTI).
Murphy, Mark	9/17/2009	0.5	Review petty cash support.
Murphy, Mark	9/17/2009	0.3	Meet with A. Koch (FTI) and G. Lee (FTI) to discuss next steps for AR analyses.
Murphy, Mark	9/17/2009	0.3	Meet with G. Chin (FTI) to go over inventory analysis.
Koch, Ashley	9/17/2009	1.7	Recreate SKU analysis where new sell was greater than store cost to add warehouse cost.
Koch, Ashley	9/17/2009	1.6	Add prepaid inventory and clearing account to workbook and reanalyze.
Koch, Ashley	9/17/2009	1.6	Reconcile inconsistent vendors.
Koch, Ashley	9/17/2009	1.5	Create workbook that compares pre file AR after offset to post file AR and AP.
Koch, Ashley	9/17/2009	0.7	Participate on call with J. Marcum (CC), M. Mosier (CC), G. Chin (FTI), M. Murphy (FTI), G. Lee (FTI).
Koch, Ashley	9/17/2009	0.3	Meet with M. Murphy (FTI) and G. Lee (FTI) to discuss next steps for AR analyses.
Koch, Ashley	9/17/2009	0.3	Meet with G. Chin (FTI) and M. Murphy (FTI) to go over inventory analysis.
Koch, Ashley	9/17/2009	0.3	Meet with M. Murphy (FTI) and G. Lee (FTI) to discuss next steps for AR analyses.
Duffy, Robert J	9/18/2009	0.4	Review working capital adjustments and related support and provide comments to G. Chin (FTI).

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Chin, Gregory	9/18/2009	0.5	Analyze inventory aged stock reserve.
Murphy, Mark	9/18/2009	1.5	Draft excluded liabilities summary.
Murphy, Mark	9/18/2009	1.4	Input excluded accrued liabilities into AP workbook.
Murphy, Mark	9/18/2009	1.3	Investigate the AP sub ledger for any excluded liabilities.
Murphy, Mark	9/18/2009	0.3	Review AR and inventory files with A. Koch (FTI).
Koch, Ashley	9/18/2009	1.6	Recalculate NRV with and without discount.
Koch, Ashley	9/18/2009	1.3	Determine cause of discrepancy in Star Choice inventory on hand at 6/30.
Koch, Ashley	9/18/2009	1.2	Make changes to AR file to isolate vendors without post file credits.
Koch, Ashley	9/18/2009	1.0	Calculate different ways to value inventory.
Koch, Ashley	9/18/2009	0.6	Review S. Lai (FTI) files pertaining to Star Choice agreement.
Koch, Ashley	9/18/2009	0.3	Review AR and inventory files with M. Murphy (FTI).
Lee, Geon	9/21/2009	2.0	Review additional information provided by Bell Canada for AP adj. in response to August 28, 2009 request list.
Murphy, Mark	9/21/2009	1.9	Reconcile The Source AR provision file aging to sub ledger AR aging by invoice date.
Murphy, Mark	9/21/2009	1.4	Review and re-formatted Star Choice analysis.
Murphy, Mark	9/21/2009	0.9	Meet with G. Lee (FTI) and A. Koch (FTI) to discuss AR provision analysis.
Murphy, Mark	9/21/2009	0.8	Draft Star Choice adjustment write-up.
Koch, Ashley	9/21/2009	1.9	Revise workbooks from Friday.
Koch, Ashley	9/21/2009	1.4	Reconcile AP/AR analysis with one provided by the client.
Koch, Ashley	9/21/2009	1.2	Revise summary pages for various analyses.
Koch, Ashley	9/21/2009	0.9	Meet with G. Lee (FTI) and M. Murphy (FTI) to discuss AR provision analysis.
Koch, Ashley	9/21/2009	0.6	Fix Star Choice analysis to include items from S. Lai (FTI).
Lee, Geon	9/22/2009	2.0	Review working capital adjustments and related support.
Chin, Gregory	9/22/2009	1.0	Review inventory analysis.
Murphy, Mark	9/22/2009	1.9	Create exhibit workbook for the Matters of Dispute document.
Murphy, Mark	9/22/2009	1.1	Compile questions and drafted follow-up question list.
Murphy, Mark	9/22/2009	1.0	Format the inventory summary to match the exhibits used in the document.
Koch, Ashley	9/22/2009	1.9	Reconcile Star choice AR and AP.
Koch, Ashley	9/22/2009	0.9	Fix Star choice inventory analysis.
Koch, Ashley	9/22/2009	0.7	Review and format AR AP workbook.
Koch, Ashley	9/22/2009	0.5	Read Star choice agreement.
Lee, Geon	9/23/2009	2.0	Review working capital adjustments and related support.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Murphy, Mark	9/23/2009	1.0	Draft follow-up question list for AP and AR adjustments.
Koch, Ashley	9/23/2009	1.4	Update question list and review inventory files.
Koch, Ashley	9/23/2009	0.6	Review old question list.
Lee, Geon	9/24/2009	2.0	Review working capital adjustments and related support.
Duffy, Robert J	9/25/2009	1.2	Review working capital adjustments summary schedule provided by G. Lee (FTI) and provide comments on presentation and layout.
Duffy, Robert J	9/25/2009	0.8	Participate on call with J. Marcum (CC) regarding status of working capital adjustments and strategy for settlement.
Coulombe, Stephen L	9/28/2009	0.9	Review working capital adjustment report distributed by G. Lee (FTI) and provide comments regarding presentation of information.
Lee, Geon	9/28/2009	2.0	Review and analyze additional information provided by Bell Canada in response to August 28, 2009 request list.
Chin, Gregory	9/28/2009	1.5	Analyze inventory data provided in information request.
Lee, Geon	9/29/2009	2.1	Review additional information provided by Bell Canada in response to August 28, 2009 request list.
Lee, Geon	9/29/2009	2.1	Update working capital adjustments and related support.
Lee, Geon	9/29/2009	1.9	Amend Draft Notice of Dispute.
Lee, Geon	9/29/2009	1.2	Meet with M. Murphy (FTI) and A. Koch (FTI) to discuss additional AR provision adj.
Lee, Geon	9/29/2009	0.7	Review working capital adjustments and related support.
Murphy, Mark	9/29/2009	1.9	Create a AR aging file for July by-vendor and invoice date.
Murphy, Mark	9/29/2009	1.5	Investigate updated accrued liability support for any excluded liabilities.
Murphy, Mark	9/29/2009	1.5	Review and tie out AR provision documents.
Murphy, Mark	9/29/2009	1.4	Compare AR aging file for June with July.
Murphy, Mark	9/29/2009	0.9	Draft questions for client regarding aging trends for AR.
Murphy, Mark	9/29/2009	0.8	Draft response emails to G. Lee (FTI) regarding The Source data submission.
Koch, Ashley	9/29/2009	1.9	Review emails sent from G. Lee (FTI) and summarize questions and comments regarding those emails.
Koch, Ashley	9/29/2009	1.7	Review and tie out accrued liability documents.
Koch, Ashley	9/29/2009	1.6	Review and tie out inventory documents.
Koch, Ashley	9/29/2009	1.5	Print and organize documents sent from the client.
Koch, Ashley	9/29/2009	0.9	Create detail list of questions for client regarding materials received.
Koch, Ashley	9/29/2009	0.4	Update request list with items received.
Lee, Geon	9/30/2009	2.0	Amend Draft Notice of Dispute.
Lee, Geon	9/30/2009	1.9	Review additional information provided by Bell Canada for AR adj. in response to August 28, 2009 request list.
Lee, Geon	9/30/2009	1.3	Update working capital adjustments and related support.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Lee, Geon	9/30/2009	1.0	Review working capital adjustments and related support.
Lee, Geon	9/30/2009	0.9	Participate on call with G. Chin (FTI), M. Murphy (FTI), and A. Koch (FTI) regarding working capital adjustment next steps.
Chin, Gregory	9/30/2009	0.9	Participate on call with G. Lee (FTI), M. Murphy (FTI), and A. Koch (FTI) regarding working capital adjustment next steps.
Lee, Geon	9/30/2009	0.9	Participate on call with M. Murphy (FTI), A. Koch (FTI) to discuss working capital issues.
Chin, Gregory	9/30/2009	0.5	Participate on call with Osler to discuss working capital dispute status.
Murphy, Mark	9/30/2009	1.6	Create cut-off adjustment reconciliation schedule.
Murphy, Mark	9/30/2009	1.3	Create flux analysis spreadsheet between all BS versions.
Murphy, Mark	9/30/2009	1.3	Tie cash cut-off support to the balance sheet adjustment.
Murphy, Mark	9/30/2009	1.0	Analyze inventory cut-off adjustment support for salvage and refurbished inventory.
Murphy, Mark	9/30/2009	1.0	Draft write up for the Matters in Dispute document regarding cut-off adjustments.
Murphy, Mark	9/30/2009	0.9	Analyze updated request list and added questions regarding cut-off adjustment support.
Murphy, Mark	9/30/2009	0.9	Participate on call with G. Lee (FTI), A. Koch (FTI), and G. Chin (FTI) regarding working capital adjustment next steps.
Koch, Ashley	9/30/2009	1.9	Create exhibit for final inventory adjustments.
Koch, Ashley	9/30/2009	1.9	Create exhibit for inventory and reserve trends.
Koch, Ashley	9/30/2009	1.8	Create exhibit for Lorex and Star choice adjustments.
Koch, Ashley	9/30/2009	0.9	Participate on call with G. Lee (FTI), M. Murphy (FTI), and G. Chin (FTI) regarding working capital adjustment next steps.
Koch, Ashley	9/30/2009	0.9	Print and organize all the inventory adjustment support with summary tables.
Koch, Ashley	9/30/2009	0.6	Review documents for cut off adjustment.
Lee, Geon	10/1/2009	2.1	Review draft of Notice of Dispute.
Lee, Geon	10/1/2009	1.9	Prepare working capital adjustments and related support (Unsupported items).
Lee, Geon	10/1/2009	1.8	Prepare working capital adjustments and related support (Errors).
Lee, Geon	10/1/2009	1.7	Prepare working capital adjustments and related support (GAAP and Consistency items).
Lee, Geon	10/1/2009	0.5	Meet with M. Murphy (FTI) to discuss additional AR and AP support for the binder and excel workbook.
Murphy, Mark	10/1/2009	1.8	Re-format AP and AR workbook to be included in the binder.
Murphy, Mark	10/1/2009	1.5	Create additional support schedule for true at-risk AR reserves post-file.
Murphy, Mark	10/1/2009	1.4	Reconcile Bell Canada balances to the AP and AR sub ledger.
Murphy, Mark	10/1/2009	1.2	Review all supporting schedules and identify any missing support.
Murphy, Mark	10/1/2009	1.1	Create schedule detailing Bell Canada working capital balances to be omitted in the Dispute Memo.
Murphy, Mark	10/1/2009	0.5	Prepare schedule to show historical inventory reserves.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Koch, Ashley	10/1/2009	1.8	Prepare schedule to show historical inventory reserves as a percent of inventory and purchaser's adjustments.
Koch, Ashley	10/1/2009	1.7	Tie out detail for inventory reserve.
Koch, Ashley	10/1/2009	1.6	Tie out detail for cut-off adjustment.
Koch, Ashley	10/1/2009	1.4	Prepare schedule comparing account 1398 and 1399 over time.
Koch, Ashley	10/1/2009	0.9	Review support documentation for physical inventory counts.
Koch, Ashley	10/1/2009	0.6	Incorporate numbers from the bridge into reserve analysis.
Lee, Geon	10/2/2009	2.5	Prepare working capital adjustments and related support (Unsupported items).
Lee, Geon	10/2/2009	2.2	Prepare working capital adjustments and related support (Errors).
Lee, Geon	10/2/2009	1.8	Meet with M. Murphy (FTI) and A. Koch (FTI) to discuss inventory reserve.
Lee, Geon	10/2/2009	1.0	Review draft of Notice of Dispute.
Lee, Geon	10/2/2009	0.5	Participate on call with M. Murphy (FTI), A. Koch (FTI) and G. chin (FTI) to discuss adjustments.
Murphy, Mark	10/2/2009	1.9	Meet with A. Koch (FTI) to discuss inventory reserve.
Murphy, Mark	10/2/2009	1.8	Meet with A. Koch (FTI) and G. Lee (FTI) to discuss inventory reserve.
Murphy, Mark	10/2/2009	1.5	Update Exhibits in Dispute Memo.
Murphy, Mark	10/2/2009	1.3	Proof Dispute Memo.
Murphy, Mark	10/2/2009	0.5	Participate on call with A. Koch (FTI), G. Lee (FTI) and G. Chin (FTI) to discuss adjustments.
Koch, Ashley	10/2/2009	1.9	Prepare schedule to show reserve adjustments.
Koch, Ashley	10/2/2009	1.9	Meet with M. Murphy (FTI) to discuss inventory reserve.
Koch, Ashley	10/2/2009	1.9	Prepare schedule to show historical inventory reserve calculations.
Koch, Ashley	10/2/2009	1.8	Meet with M. Murphy (FTI) and G. Lee (FTI) to discuss inventory reserve.
Koch, Ashley	10/2/2009	0.5	Participate on call with M. Murphy (FTI), G. Lee (FTI) and G. chin (FTI) to discuss adjustments.
Lee, Geon	10/5/2009	2.3	Meet with J. Marcum (CC) and M. Mosier (CC) to discuss balance sheet adjustments.
Lee, Geon	10/5/2009	1.9	Prepare follow-up list for meeting with The Source.
Lee, Geon	10/5/2009	1.8	Amend draft of Notice of Dispute.
Chin, Gregory	10/5/2009	0.5	Review and draft notice of dispute.
Murphy, Mark	10/5/2009	2.0	Review dispute document.
Murphy, Mark	10/5/2009	1.0	Format exhibit document for InterTAN meeting.
Murphy, Mark	10/5/2009	0.8	Reformat bridge to link to balance sheet.
Murphy, Mark	10/5/2009	0.5	Review ecommerce physical count.
Koch, Ashley	10/5/2009	1.9	Review draft 1 of dispute document.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Koch, Ashley	10/5/2009	1.8	Review and tie numbers for draft 2 of dispute document.
Koch, Ashley	10/5/2009	1.3	Add exhibits to final draft and reformat.
Koch, Ashley	10/5/2009	1.2	Revise exhibits.
Koch, Ashley	10/5/2009	0.8	Create summary tables for dispute workbook.
Koch, Ashley	10/5/2009	0.6	Edit draft 2 of dispute document.
Koch, Ashley	10/5/2009	0.4	Edit draft 1 of dispute document.
Coulombe, Stephen L	10/6/2009	0.9	Discuss Canadian bankruptcy with M. Atkinson (Protiviti), J. Marcum (CC), M. Mosier (CC), B. Cashman (FTI) and S. Rinaldi (FTI).
Coulombe, Stephen L	10/6/2009	0.6	Provide comments to Canadian working capital adjustments schedules and backup.
Duffy, Robert J	10/6/2009	0.6	Participate on call with J. Marcum (CC) and S. Coulombe (FTI) regarding Canadian working capital adjustment settlement.
Coulombe, Stephen L	10/6/2009	0.6	Participate on call with J. Marcum (CC) and R. Duffy (FTI) regarding Canadian working capital adjustment settlement.
Rinaldi, Scott A	10/6/2009	0.9	Discuss Canadian bankruptcy with M. Atkinson (Protiviti), J. Marcum (CC), M. Mosier (CC), S. Coulombe (FTI) and S. Coulombe (FTI).
Lee, Geon	10/6/2009	1.8	Prepare working capital adjustments and related support (Unsupported items).
Lee, Geon	10/6/2009	1.6	Prepare working capital adjustments and related support (Errors).
Lee, Geon	10/6/2009	1.5	Participate on conference call with J. Murray (Osler), M. Mosier (CC) and S. Moore (A&M) to discuss post-filing AR offset adjustment.
Lee, Geon	10/6/2009	1.4	Review and amend Notice of Dispute.
Lee, Geon	10/6/2009	1.0	Meet with J. Marcum (CC), M. Mosier (CC), G. Chin (FTI) to discuss adjustments.
Chin, Gregory	10/6/2009	1.0	Meet with J. Marcum (CC), M. Mosier (CC), G. Lee (FTI) to discuss adjustments.
Chin, Gregory	10/6/2009	0.8	Meet with J. Marcum (CC), M. Mosier (CC), and J. Murray (Osler).
Lee, Geon	10/6/2009	0.7	Prepare working capital adjustments and related support (GAAP and Consistency items).
Cashman, Brian	10/6/2009	0.9	Discuss Canadian bankruptcy with M. Atkinson (Protiviti), J. Marcum (CC), M. Mosier (CC), S. Coulombe (FTI) and S. Rinaldi (FTI).
Cashman, Brian	10/6/2009	0.8	Review working capital adjustment for Canada sale.
Murphy, Mark	10/6/2009	1.6	Analyze LC adjustment support.
Murphy, Mark	10/6/2009	1.5	Create summary table for Dispute Memorandum.
Murphy, Mark	10/6/2009	1.2	Create detail list of adjustment roll from estimated BS to Current BS.
Murphy, Mark	10/6/2009	0.5	Review at-risk vendor balances.
Murphy, Mark	10/6/2009	0.3	Draft reply email to G. Lee (FTI) regarding LC adjustment for InterTAN meeting.
Koch, Ashley	10/6/2009	1.9	Revise dispute document and exhibits.
Koch, Ashley	10/6/2009	1.7	Review at risk AR file.
Koch, Ashley	10/6/2009	1.4	Revise at risk AR file with post 6/30 AP.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Koch, Ashley	10/6/2009	1.3	Revise version four of dispute document.
Koch, Ashley	10/6/2009	0.6	Update fees to date.
Koch, Ashley	10/6/2009	0.6	Review and update BS bridge.
Koch, Ashley	10/6/2009	0.5	Check inventory files for inventory from Bell.
Lee, Geon	10/7/2009	2.4	Prepare working capital adjustments and related support (GAAP and Consistency items).
Lee, Geon	10/7/2009	2.2	Prepare working capital adjustments and related support (Unsupported items).
Lee, Geon	10/7/2009	1.8	Prepare working capital adjustments and related support (Errors).
Lee, Geon	10/7/2009	1.6	Review and amend Notice of Dispute.
Chin, Gregory	10/7/2009	1.3	Review and draft notice of dispute.
Chin, Gregory	10/7/2009	0.7	Review inventory and reserve analyses with A. Koch (FTI).
Murphy, Mark	10/7/2009	2.0	Analyze a change in quantities for a \$150,000 inventory reserve.
Murphy, Mark	10/7/2009	1.3	Review and update the change in quantities for the \$150,000 inventory reserve.
Murphy, Mark	10/7/2009	1.2	Prepare of support documents for the Thursday meeting with InterTAN.
Koch, Ashley	10/7/2009	1.9	Sift through binder and materials to prepare for meeting in Barrie.
Koch, Ashley	10/7/2009	1.7	Prepare list of questions regarding detailed support provided by client.
Koch, Ashley	10/7/2009	1.5	Revise exhibits related to dispute document.
Koch, Ashley	10/7/2009	1.2	Revise dispute document.
Koch, Ashley	10/7/2009	0.7	Review inventory and reserve analyses with G. Chin (FTI).
Koch, Ashley	10/7/2009	0.6	Review and revise question list being sent to client.
Koch, Ashley	10/7/2009	0.4	Reconcile Bell Canada AP files.
Lee, Geon	10/8/2009	2.1	Meet with The Source management.
Lee, Geon	10/8/2009	1.7	Participate on call with M. Mosier (CC), J. Marcum (CC) and G. Chin (FTI).
Chin, Gregory	10/8/2009	1.3	Meet with A. Koch (FTI) and R. McCartney (Bell) to review inventory reserves.
Lee, Geon	10/8/2009	1.2	Meet with G. Chin (FTI), A. Koch (FTI), I. Young (Bell), R. McCartney (Bell), and F. Wan (Deloitte).
Lee, Geon	10/8/2009	1.0	Meet with S. Moore (A&M), G. Healey (A&M), A. Koch (FTI), and G. Chin (FTI).
Chin, Gregory	10/8/2009	0.8	Meet with A. Koch (FTI), G. Lee (FTI), I. Young (Bell), R. McCartney (Bell), and F. Wan (Deloitte).
Chin, Gregory	10/8/2009	0.5	Participate on call with M. Mosier (CC), J. Marcum (CC) and G. Chin (FTI).
Chin, Gregory	10/8/2009	0.4	Review and draft notice of dispute.
Chin, Gregory	10/8/2009	0.4	Meet with I. Young (The Source) and R. McCartney (The Source).
Chin, Gregory	10/8/2009	0.3	Meet with R. McCartney (The Source), L. Woodhouse (The Source), F. Wan (Deloitte).
Chin, Gregory	10/8/2009	0.2	Review and analyze April aged stock reserve.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Murphy, Mark	10/8/2009	3.0	Revise workbook for updated figures.
Murphy, Mark	10/8/2009	2.0	Revise dispute memo for S. Coulombe's (FTI) comments.
Murphy, Mark	10/8/2009	0.5	Revise dispute memo for updated figures.
Koch, Ashley	10/8/2009	1.6	Check Starchoice, Lorex, and Bell inventory with new detail.
Koch, Ashley	10/8/2009	1.3	Meet with G. Chin (FTI) and R. McCartney (Bell) to review inventory reserves.
Koch, Ashley	10/8/2009	1.2	Meet with G. Chin (FTI), G. Lee (FTI), I. Young (Bell), R. McCartney (Bell), and F. Wan (Deloitte).
Koch, Ashley	10/8/2009	1.0	Meet with S. Moore (A&M), G. Healey (A&M), G. Lee (FTI), and G. Chin (FTI).
Koch, Ashley	10/8/2009	0.9	Review LC detail.
Chin, Gregory	10/9/2009	1.9	Discuss inventory reserves with A. Koch (FTI) and G. Lee (FTI).
Lee, Geon	10/9/2009	1.9	Discuss inventory reserves with A. Koch (FTI) and G. Chin (FTI).
Lee, Geon	10/9/2009	1.8	Prepare working capital adjustments and related support (Unsupported items).
Lee, Geon	10/9/2009	1.7	Review and amend Notice of Dispute.
Lee, Geon	10/9/2009	1.4	Prepare working capital adjustments and related support (GAAP and Consistency items).
Lee, Geon	10/9/2009	1.2	Prepare working capital adjustments and related support (Errors).
Chin, Gregory	10/9/2009	0.6	Draft and review notice of dispute.
Chin, Gregory	10/9/2009	0.5	Analyze April aged stock reserve.
Chin, Gregory	10/9/2009	0.2	Analyze book-to-physical adjustment.
Koch, Ashley	10/9/2009	1.9	Discuss inventory reserves with G. Lee (FTI) and G. Chin (FTI).
Koch, Ashley	10/9/2009	1.9	Create schedule to show draw down on inventory reserve.
Koch, Ashley	10/9/2009	1.1	Review and edit dispute document.
Koch, Ashley	10/9/2009	0.7	Revise reserve schedule and create summary table.
Koch, Ashley	10/9/2009	0.4	Review schedule with M. Murphy (FTI).
Koch, Ashley	10/11/2009	1.4	Fix inventory reserve to remove cases where quantity increases.
Koch, Ashley	10/11/2009	0.6	Update workbook and word doc with new adjustment.
Koch, Ashley	10/11/2009	0.5	Tie out all numbers between workbook and word doc.
Lee, Geon	10/12/2009	1.7	Participate on conference call with J. Marcum (CC), M. Mosier (CC), S. Moore (A&M), J. Murray (Osler).
Lee, Geon	10/12/2009	1.6	Participate on call with M. Mosier (CC), J. Marcum (CC), G. Chin (FTI), M. Murphy (FTI), A. Koch (FTI).
Chin, Gregory	10/12/2009	1.6	Participate on call with M. Mosier (CC), J. Marcum (CC), M. Murphy (FTI), G. Lee (FTI), A. Koch (FTI).
Lee, Geon	10/12/2009	1.6	Review and amend Notice of Dispute.
Lee, Geon	10/12/2009	1.2	Prepare and review working capital adjustments and related support.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Lee, Geon	10/12/2009	0.9	Participate on conference call with J. Marcum (CC) and M. Mosier (CC).
Chin, Gregory	10/12/2009	0.4	Draft and review notice of dispute.
Murphy, Mark	10/12/2009	1.9	Update the Dispute Memo with suggestions from the Osler call.
Murphy, Mark	10/12/2009	1.6	Participate on call with M. Mosier (CC), J. Marcum (CC), G. Chin (FTI), G. Lee (FTI), A. Koch (FTI).
Murphy, Mark	10/12/2009	1.5	Prepare for the call with Osler by updating the documents from the call with The Source.
Murphy, Mark	10/12/2009	1.5	Update each supporting schedule in the workbook from the call with The Source and Osler.
Murphy, Mark	10/12/2009	1.0	Update the Star Choice analysis to reflect discussion from the call with Osler.
Murphy, Mark	10/12/2009	0.5	Prepare for the call with J. Marcum (CC) by creating support documents for the call.
Koch, Ashley	10/12/2009	1.9	Create schedule that compares provision used between April and May.
Koch, Ashley	10/12/2009	1.9	Review detailed support provided by R. McCartney (Bell).
Koch, Ashley	10/12/2009	1.6	Participate on call with M. Mosier (CC), J. Marcum (CC), G. Chin (FTI), G. Lee (FTI), M. Murphy (FTI).
Koch, Ashley	10/12/2009	1.4	Fix April adjustment to adjust for negative quantities.
Koch, Ashley	10/12/2009	1.2	Compile tenet allowance detail and roger detail.
Lee, Geon	10/13/2009	1.9	Amend Draft Notice of Dispute.
Lee, Geon	10/13/2009	1.1	Review Draft Notice of Dispute.
Lee, Geon	10/13/2009	1.0	Participate on call with A. Koch (FTI), M. Murphy (FTI), G. Chin (FTI), M. Mosier (CC), J. Marcum (CC), and S. Moore (A&M).
Chin, Gregory	10/13/2009	1.0	Participate on 2nd conference call to discuss notice of dispute.
Chin, Gregory	10/13/2009	1.0	Participate on call with J. Murray (Osler), G. Lee (FTI), M. Murphy (FTI), A. Koch (FTI), M. Mosier (CC), J. Marcum (CC), and S. Moore (A&M).
Chin, Gregory	10/13/2009	0.8	Review and edit notice of dispute.
Chin, Gregory	10/13/2009	0.4	Participate on conference call to discuss notice of dispute.
Murphy, Mark	10/13/2009	2.0	Create an AR aging by vendor for the provision analysis.
Murphy, Mark	10/13/2009	1.9	Create a comparison of Net AP debits by-vendor offset by AR by-vendor for June to AR for July by vendor.
Murphy, Mark	10/13/2009	1.9	Reformat and add all GL reconciliations for the AR balances between the sub ledger and the GL to the support binder.
Murphy, Mark	10/13/2009	1.2	Revise and reformat the Garmin and Lorex adjustments.
Murphy, Mark	10/13/2009	1.0	Participate on call with G. Lee (FTI), A. Koch (FTI), G. Chin (FTI), M. Mosier (CC), J. Marcum (CC), and S. Moore (A&M).
Koch, Ashley	10/13/2009	2.2	Review and make edits to latest notice of dispute doc.
Koch, Ashley	10/13/2009	1.9	Reorganize dispute doc and update schedules with J. Marcum's outline.
Koch, Ashley	10/13/2009	1.7	Create schedule showing InterTAN residual balance sheet.
Koch, Ashley	10/13/2009	1.6	Update dispute letter with adjustment for tenant allowance receivables.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Koch, Ashley	10/13/2009	1.1	Update residual balance sheet to include Bell's balance sheet.
Koch, Ashley	10/13/2009	1.0	Participate on call with G. Lee (FTI), M. Murphy (FTI), G. Chin (FTI), M. Mosier (CC), J. Marcum (CC), and S. Moore (A&M).
Lee, Geon	10/14/2009	2.3	Prepare working capital adjustments and related support.
Lee, Geon	10/14/2009	1.7	Amend Draft Notice of Dispute.
Murphy, Mark	10/14/2009	2.5	Reformat and add all GL reconciliations for the AR balances between the sub ledger and the GL to the support binder.
Murphy, Mark	10/14/2009	2.0	Review and edit the dispute memo and exhibit workbook to reference the updated support.
Koch, Ashley	10/14/2009	1.9	Create support for various adjustments.
Koch, Ashley	10/14/2009	1.7	Update workbook with new support.
Koch, Ashley	10/14/2009	1.3	Edit latest version of dispute document.
Koch, Ashley	10/14/2009	1.1	Make revisions to document and update tables.
Koch, Ashley	10/14/2009	1.1	Compile binder for meeting in Canada.
Koch, Ashley	10/14/2009	0.5	Make second round of revisions to document and update tables.
Koch, Ashley	10/14/2009	0.4	Update adjustment bridge.
Lee, Geon	10/15/2009	2.4	Amend Draft Notice of Dispute.
Lee, Geon	10/15/2009	1.6	Prepare working capital adjustments and related support.
Chin, Gregory	10/15/2009	1.5	Draft and edit notice of dispute.
Murphy, Mark	10/15/2009	1.0	Consolidate Bell Canada support for the Estimated Balance Sheet for the meeting.
Koch, Ashley	10/15/2009	1.9	Compile binder for materials received pre-Matter in Dispute document.
Koch, Ashley	10/15/2009	1.7	Compile binder containing back-up information for dispute document.
Koch, Ashley	10/15/2009	0.4	Fix AR schedules and update workbook with new exhibits.
Coulombe, Stephen L	10/16/2009	1.0	Meet with M. Murphy (FTI), G. Chin (FTI), and A. Koch (FTI) to discuss notice of dispute backup.
Coulombe, Stephen L	10/16/2009	0.5	Meet with G. Chin (FTI) to discuss notice of dispute.
Lee, Geon	10/16/2009	1.8	Amend Draft Notice of Dispute.
Lee, Geon	10/16/2009	1.4	Prepare working capital adjustments and related support.
Chin, Gregory	10/16/2009	1.0	Meet with S. Coulombe (FTI), M. Murphy (FTI), A. Koch (FTI) to discuss edits to Matters in Dispute document.
Chin, Gregory	10/16/2009	0.9	Draft notice of dispute with Osler edits.
Chin, Gregory	10/16/2009	0.8	Participate on call with J. Murray (Osler), A. Koch (FTI), M. Murphy (FTI), G. Lee (FTI), M. Mosier (CC), J. Marcum (CC), and S. Moore (A&M) to discuss working capital adjustment.
Lee, Geon	10/16/2009	0.8	Participate on call with J. Murray (Osler), A. Koch (FTI), M. Murphy (FTI), G. Chin (FTI), M. Mosier (CC), J. Marcum (CC), and S. Moore (A&M) to discuss working capital adjustment.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Chin, Gregory	10/16/2009	0.5	Meet with S. Coulombe (FTI) to discuss notice of dispute.
Chin, Gregory	10/16/2009	0.4	Participate on conference call with J. Marcum (CC), and M. Mosier (CC).
Murphy, Mark	10/16/2009	3.0	Revise Notice of Dispute for revisions from meeting with S. Coulombe (FTI).
Murphy, Mark	10/16/2009	1.2	Revise Notice of Dispute for revisions from Osler.
Murphy, Mark	10/16/2009	1.0	Meet with S. Coulombe (FTI), G. Chin (FTI), and A. Koch (FTI) to discuss notice of dispute backup.
Murphy, Mark	10/16/2009	0.8	Participate on call with J. Murray (Osler), G. Lee (FTI), A. Koch (FTI), G. Chin (FTI), M. Mosier (CC), J. Marcum (CC), and S. Moore (A&M) to discuss working capital adjustment.
Koch, Ashley	10/16/2009	1.9	Update tables and charts in corresponding workbook.
Koch, Ashley	10/16/2009	1.0	Meet with S. Coulombe (FTI), M. Murphy (FTI), G. Chin (FTI) to discuss edits to Matters in Dispute document.
Koch, Ashley	10/16/2009	0.8	Incorporate Osler's edits to Matters in Dispute.
Koch, Ashley	10/16/2009	0.8	Participate on call with J. Murray (Osler), G. Lee (FTI), M. Murphy (FTI), G. Chin (FTI), M. Mosier (CC), J. Marcum (CC), and S. Moore (A&M) to discuss working capital adjustment.
Koch, Ashley	10/16/2009	0.5	Meet with A. Koch (FTI), M. Murphy (FTI), G. Chin (FTI) to discuss edits to Matters in Dispute document.
Lee, Geon	10/19/2009	2.0	Review Final Notice of Dispute.
Chin, Gregory	10/19/2009	1.5	Review and edit notice of dispute.
Murphy, Mark	10/19/2009	1.5	Review Alvarez & Marsal recommendations.
Lee, Geon	10/20/2009	2.5	Review supporting binder for working capital adjustment and final Notice of Dispute.
Lee, Geon	10/20/2009	1.5	Review supporting binder for working capital adjustment and final Notice of Dispute.
Chin, Gregory	10/20/2009	0.8	Participate on conference call with J. Marcum (CC), M. Mosier (CC), and S. Moore (A&M).
Chin, Gregory	10/20/2009	0.5	Review and edit notice of dispute.
Murphy, Mark	10/20/2009	1.5	Edit Notice of Dispute for presentation to Bell Canada.
Murphy, Mark	10/21/2009	1.3	Prepare discontinued vendor AR and AP argument for the meeting with Bell Canada.
Lee, Geon	10/27/2009	2.0	Review supporting binder for working capital adjustment and final Notice of Dispute.
Coulombe, Stephen L	10/28/2009	1.4	Participate in meeting with J. Marcum (CC) to discuss Canadian working capital adjustment.

Subtotal - Canadian Matters**806.1*****Claims Management***

Robinson, Joshua M.	8/3/2009	0.8	Research Direct TV preference questions from J. Liberi (SASMF).
Robinson, Joshua M.	8/3/2009	0.7	Read and respond to email questions.
Robinson, Joshua M.	8/3/2009	0.5	Participate in working session with E. Cartwright (FTI) regarding claims on Omnibus 23 as well as claim transfer checks.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Robinson, Joshua M.	8/3/2009	0.5	Review Omnibus 11 ordered exhibits.
Robinson, Joshua M.	8/3/2009	0.5	Review Omnibus 15 Ordered exhibits.
Robinson, Joshua M.	8/3/2009	0.4	Review Omnibus 12 ordered exhibits.
Robinson, Joshua M.	8/3/2009	0.3	Review Omnibus 14 Ordered exhibits.
Robinson, Joshua M.	8/3/2009	0.3	Review Omnibus 13 Ordered exhibits.
Cartwright, Emily	8/3/2009	1.7	Review the claims that are being ordered and adjourned on Omnibus Objection 23.
Cartwright, Emily	8/3/2009	0.5	Participate in discussion with D. Torres (FTI) regarding updating processing claims in CMS.
Cartwright, Emily	8/3/2009	0.5	Participate in working session with J. Robinson (FTI) regarding claims on Omnibus 23 as well as claim transfer checks.
Lai, Stephanie	8/3/2009	0.8	Discuss adjourned claim variances in claim waterfall and Cams with M. O'Loughlin (FTI) to ensure accuracy of schedule.
Lai, Stephanie	8/3/2009	0.4	Synch Omnibus Objections 4 and 23 in claims waterfall with Cams report.
Torres, Diego	8/3/2009	2.2	Revise ordered exhibits for Omni's 11-23, re-run the reports and review.
Torres, Diego	8/3/2009	2.0	Revise ordered exhibits for Omni's 11-23, re-run the reports and review.
Torres, Diego	8/3/2009	1.7	Revise ordered exhibits for Omni's 11-23, re-run the reports and review.
Torres, Diego	8/3/2009	1.6	Revise ordered exhibits for Omni's 11-23, re-run the reports and review.
Torres, Diego	8/3/2009	1.1	Revise Omnibus 10 Supplemental Order and re-run exhibits.
O'Loughlin, Morgan	8/3/2009	0.8	Discuss adjourned claim variances in Cams with S. Lai (FTI) to ensure accuracy of claims waterfall .
Torres, Diego	8/3/2009	0.5	Participate in discussion with E. Cartwright (FTI) regarding updating processing claims in CMS.
Torres, Diego	8/3/2009	0.4	Provide the detail for the Sharp preference analysis.
Robinson, Joshua M.	8/4/2009	2.6	Re-review Omnibus 11 - 23 orders based on comments from Attorneys.
Robinson, Joshua M.	8/4/2009	2.0	Review response chart tracker against Omnibus 11-23 order exhibits.
Robinson, Joshua M.	8/4/2009	1.2	Review response tracking chart with D. Torres (FTI) and advise on changes.
Robinson, Joshua M.	8/4/2009	1.0	Read and respond to email questions.
Cashman, Brian	8/4/2009	0.1	Respond to clients emails regarding claims.
Cartwright, Emily	8/4/2009	0.3	Participate in discussion with D. Torres (FTI) regarding updating and processing claims in CMS.
Torres, Diego	8/4/2009	1.9	Make changes to the ordered exhibits as requested from client and re-run ordered exhibits for Omni's 11-23.
Torres, Diego	8/4/2009	1.7	Make changes to the ordered exhibits as requested from client and re-run ordered exhibits for Omni's 11-23.
Torres, Diego	8/4/2009	1.7	Make changes to the ordered exhibits as requested from client and re-run ordered exhibits for Omni's 11-23.
Torres, Diego	8/4/2009	1.2	Review response tracking chart with J. Robinson (FTI) and advise on changes.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Torres, Diego	8/4/2009	0.9	Make changes to the ordered exhibits as requested from client and re-run ordered exhibits for Omni's 11-23.
Torres, Diego	8/4/2009	0.3	Participate in discussion with E. Cartwright (FTI) regarding updating and processing claims in CMS.
Robinson, Joshua M.	8/5/2009	1.5	Re-review Omnibus orders for 11-23 based on changes from Attorneys.
Robinson, Joshua M.	8/5/2009	1.2	Review Activision preference with D. Torres (FTI).
Robinson, Joshua M.	8/5/2009	1.0	Read and respond to email questions.
Robinson, Joshua M.	8/5/2009	0.8	Answer questions related to preference from D. Torres (FTI).
Robinson, Joshua M.	8/5/2009	0.6	Answer questions related to Omnibus order preparation from D. Torres (FTI).
Cartwright, Emily	8/5/2009	0.3	Participate in discussion with D. Torres (FTI) regarding updating and processing claims in CMS.
Torres, Diego	8/5/2009	1.8	Update the claims in our data base to indicate which claims were ordered on Omni's 11-23.
Torres, Diego	8/5/2009	1.2	Revise withdrawn exhibits for Omni's 20 & 22 and re-run.
Torres, Diego	8/5/2009	0.9	Re-Run Adjourned exhibits and use the no liability template to display the adjourned claim.
Torres, Diego	8/5/2009	0.8	Answer questions related to preference from J. Robinson (FTI).
Torres, Diego	8/5/2009	0.8	Review Activision preference with J. Robinson (FTI).
Torres, Diego	8/5/2009	0.7	Re-Run Adjourned exhibits and use the no liability template to display the adjourned claim.
Torres, Diego	8/5/2009	0.6	Answer questions related to Omnibus order preparation from J. Robinson (FTI).
Torres, Diego	8/5/2009	0.5	Revise Omnibus 13 to include specific request and re-run.
Torres, Diego	8/5/2009	0.3	Participate in discussion with E. Cartwright (FTI) regarding updating and processing claims in CMS.
Coulombe, Stephen L	8/6/2009	0.8	Review amended PBGC claims and assess implication to unsecured claim recoveries.
Robinson, Joshua M.	8/6/2009	2.4	Run analysis checks on CMSI database to ensure it is in sync.
Robinson, Joshua M.	8/6/2009	0.8	Review claims register for PBGC amended claims and status in Cams.
Robinson, Joshua M.	8/6/2009	0.7	Analyze and respond to questions related to Omnibus Objection responses.
Robinson, Joshua M.	8/6/2009	0.6	Read and respond to email questions.
Cashman, Brian	8/6/2009	0.2	Review PBGC claims.
Cashman, Brian	8/6/2009	0.2	Discuss cross guarantees on Puerto Rico stores with D. Miller (CC).
Cartwright, Emily	8/6/2009	0.5	Participate in discussion with D. Torres (FTI) regarding outstanding docketing errors as well as finalizing orders for Omnibus Objections.
Cartwright, Emily	8/6/2009	0.5	Review a population of claims to be withdrawn from Omnibus 22.
Torres, Diego	8/6/2009	1.9	Review docketing errors and update our database to reflect the errors that have been corrected.
Torres, Diego	8/6/2009	1.9	Update the claim status of claims that have been ordered on exhibits.
O'Loughlin, Morgan	8/6/2009	0.8	Extract the amended PBGC claims from the docket and create a high level summary of the amended claims and claim classes for J. Marcum (CC) and M. Mosier (CC).

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Torres, Diego	8/6/2009	0.5	Provide claim images of PBGC from KCC docket to determine the amending claims.
Torres, Diego	8/6/2009	0.5	Participate in discussion with E. Cartwright (FTI) regarding outstanding docketing errors as well as finalizing orders for Omnibus Objections.
O'Loughlin, Morgan	8/6/2009	0.4	Prepare summary of amended PBGC claims and distribute to J. Marcum (CC) and M. Mosier (CC) to illustrate effect to valid claims ranges by class.
Robinson, Joshua M.	8/7/2009	1.0	Review questions from D. Foley (MGW) related to certain preference claims.
Cartwright, Emily	8/7/2009	0.5	Review the updated response tracker for Omnibus Objections.
O'Loughlin, Morgan	8/7/2009	1.3	Prepare detailed schedules for remaining claims by debtor based on prior ordered Omnibus Objection activity to assist Company in review of remaining claims.
Robinson, Joshua M.	8/10/2009	2.5	Review preference questions from D. Torres (FTI) .
Robinson, Joshua M.	8/10/2009	1.3	Review questions related to claims status with D. Torres (FTI).
Robinson, Joshua M.	8/10/2009	1.2	Read and respond to email questions.
Robinson, Joshua M.	8/10/2009	0.9	Review reports submitted by D. Torres (FTI).
Robinson, Joshua M.	8/10/2009	0.6	Review and send changes to Omnibus 15 to D. Blanks (MW) for review.
Cashman, Brian	8/10/2009	1.1	Review top 10 preferences.
Cashman, Brian	8/10/2009	0.5	Review 503(b)(9) claims.
Cashman, Brian	8/10/2009	0.4	Prepare report of claims for CC Aviation and send to K. Bradshaw (CC).
Cashman, Brian	8/10/2009	0.2	Discuss timing of weekly claims meeting with H. Ferguson (CC).
Cashman, Brian	8/10/2009	0.2	Discuss preferences with I. Fredericks (SASMF).
O'Loughlin, Morgan	8/10/2009	1.6	Create updated tables showing the net effect of Omnibus Objections by solving for the variance between docketed and reconciled tables.
O'Loughlin, Morgan	8/10/2009	0.7	Create bridge between original reconciled amount and reconciled amount after adjustments are made for adjourned claims.
O'Loughlin, Morgan	8/10/2009	0.6	Make adjustments to reconciled class and amount in Cams based on adjourned claims to properly reflect amounts in claims waterfall.
Robinson, Joshua M.	8/11/2009	2.0	Research and respond to email from S. Baker (SKA) regarding rebate check holders.
Robinson, Joshua M.	8/11/2009	0.6	Read and review reports related to 503b9 claims.
Robinson, Joshua M.	8/11/2009	0.5	Answer questions from D. Torres (FTI) related to preference data requests.
Robinson, Joshua M.	8/11/2009	0.5	Research and respond to email from D. Blanks (MGW) regarding Omnibus Objections.
Robinson, Joshua M.	8/11/2009	0.4	Research and respond to email from D. Blanks (MGW) regarding Omnibus Objection response.
Cashman, Brian	8/11/2009	2.5	Read disclosure statement.
Cashman, Brian	8/11/2009	2.2	Read plan of liquidation in anticipation of call on Wednesday.
Cashman, Brian	8/11/2009	0.9	Participate on call with Skadden, J. Marcum (CC), M. Mosier (CC) and Groom to discuss PBGC claim.
Cashman, Brian	8/11/2009	0.6	Participate on call with J. Marcum (CC), M. Mosier (CC), G Galardi (SASMF) and Broom to review PBGC claims.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Cashman, Brian	8/11/2009	0.5	Distribute email on need to review 503(b)(9) claims in Cams for further objections.
Cashman, Brian	8/11/2009	0.3	Discuss preferences with I. Fredericks (SASMF).
Lai, Stephanie	8/11/2009	1.1	Reconcile Cams detail by claims automated waterfall with waterfall submitted to committee to ensure accuracy of remaining claims.
Lai, Stephanie	8/11/2009	0.5	Review Cams detail by claims with M. O'Loughlin (FTI) to understand how database treats adjourned claims.
Lai, Stephanie	8/11/2009	0.4	Discuss with M. O'Loughlin (FTI) on freezing claims waterfall after omnibus objection orders to continue to match to the docket.
O'Loughlin, Morgan	8/11/2009	1.6	Update claims waterfall with Omnibus Objections filed recently and update those objections that were ordered.
O'Loughlin, Morgan	8/11/2009	1.1	Devise automated excel file to drive claims waterfall from Cams detail report to illustrate net effect of Omnibus Objections.
O'Loughlin, Morgan	8/11/2009	0.5	Review Cams detail by claims with S. Lai (FTI) to understand how database treats adjourned claims.
O'Loughlin, Morgan	8/11/2009	0.4	Discuss with S. Lai (FTI) on freezing claims waterfall after Omnibus Objection order to maintain accuracy of data.
Robinson, Joshua M.	8/12/2009	2.7	Analyze and prepare convenience class claims analysis and send to B. Cashman for review.
Robinson, Joshua M.	8/12/2009	0.8	Perform rebate stratification based on email from B. Cashman (FTI).
Robinson, Joshua M.	8/12/2009	0.7	Read and respond to email questions.
Robinson, Joshua M.	8/12/2009	0.5	Participate in conversation with D. Blanks regarding claim withdrawals on certain Omnibus Objections.
Cashman, Brian	8/12/2009	0.8	Review top 25 preferences.
Cashman, Brian	8/12/2009	0.2	Review list of rebates greater than \$1,000.
Cashman, Brian	8/12/2009	0.2	Review stratification of rebates.
Lai, Stephanie	8/12/2009	0.9	Review Omnibus Objections 1-10 orders per docket and reconcile to claims waterfall.
Torres, Diego	8/12/2009	2.1	Provide preference detail for top 25 preference vendors.
Torres, Diego	8/12/2009	2.0	Reconcile, review and extract Excel version of Omnibus Objections 9 & 10.
Torres, Diego	8/12/2009	1.9	Revise and re-run Omnibus 20 for the adjustments requested.
Torres, Diego	8/12/2009	1.7	Review and provide Slam Brand, Motorola, and Columbus Dispatch preference detail.
Torres, Diego	8/12/2009	1.3	Provide a listing of the rebate claims with amounts greater than \$1,000.
Robinson, Joshua M.	8/13/2009	1.8	Answer questions related to database reconciliation from D. Torres (FTI).
Robinson, Joshua M.	8/13/2009	0.7	Read and respond to email questions.
Robinson, Joshua M.	8/13/2009	0.5	Write analysis queries to look for data inconsistencies.
Robinson, Joshua M.	8/14/2009	0.5	Read and respond to email questions.
Robinson, Joshua M.	8/14/2009	0.5	Participate in conversation with D. Blanks (MW) related to Omnibus Objection preparation.
Torres, Diego	8/14/2009	2.5	Provide mail files for ordered Omni's 14-23.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Torres, Diego	8/14/2009	1.0	Provide preference detail for specific vendors.
Torres, Diego	8/14/2009	1.0	Process specific claims according to claimants responses.
Torres, Diego	8/14/2009	0.7	Provide mail files for ordered Omni's 14-23.
Torres, Diego	8/15/2009	2.5	Upload all the worksheets to Oracle for Objections 30-45.
Torres, Diego	8/15/2009	0.5	Continue to upload all the worksheets to Oracle for Objections 30-45.
Robinson, Joshua M.	8/16/2009	1.3	Participate on call with I. Fredrick's (SASMF) to discuss preference.
Robinson, Joshua M.	8/16/2009	0.7	Review and send Omnibus 13-23 order files to KCC;.
Torres, Diego	8/16/2009	1.9	Process new claim load from KCC .
Torres, Diego	8/16/2009	0.6	Provide Excel version of ordered exhibit for Omnibus 13.
Torres, Diego	8/16/2009	0.5	Revise top 25 preference.
Robinson, Joshua M.	8/17/2009	1.5	Work with D. Torres (FTI) to hide addresses for Employee related objections.
Robinson, Joshua M.	8/17/2009	0.5	Read and respond to email questions.
Robinson, Joshua M.	8/17/2009	0.5	Participate on call with I. Fredericks (SASMF), B. Cashman (FTI) and D. Foley (MW) to discuss preferences.
Robinson, Joshua M.	8/17/2009	0.3	Produce Omnibus 13 orders per email from KCC.
Cashman, Brian	8/17/2009	0.5	Participate on call with I. Fredericks (SASMF), J. Robinson (FTI) and D. Foley (MW) to discuss preferences.
O'Loughlin, Morgan	8/17/2009	2.8	Prepare first draft of 503(b)(9) partial duplication exhibit and tie out exhibit to detail provided by H. Fergusson (CC).
Torres, Diego	8/17/2009	1.5	Process data for Omnibus 31 and create exhibit.
Torres, Diego	8/17/2009	1.4	Process data for Omnibus 32 and create exhibit.
Torres, Diego	8/17/2009	1.4	Process data for Omnibus 30 and create exhibit.
Torres, Diego	8/17/2009	1.1	Process claims that have transferred ownership and/or unliquidated.
Torres, Diego	8/17/2009	1.1	Work with J. Robinson (FTI) to hide addresses for Employee related objections.
Torres, Diego	8/17/2009	1.0	Process data for Omnibus 33 and create exhibit.
O'Loughlin, Morgan	8/17/2009	0.9	Participate in meeting with H. Fergusson (CC) regarding preparation of the 503(b)(9) partial duplication exhibit.
Torres, Diego	8/17/2009	0.9	Process data for Omnibus 35 and create exhibit.
O'Loughlin, Morgan	8/17/2009	0.8	Format draft of 503(b)(9) partial duplication exhibit to mirror Omnibus Objection 23.
O'Loughlin, Morgan	8/17/2009	0.8	Consolidate all 72 PBGC proofs of claim and distribute to B. Cashman (FTI).
Torres, Diego	8/17/2009	0.7	Coordinate with H. Volsky (FTI) the matches that need to made for the Amend and Dupe exhibit and discuss the changes requested from client.
Torres, Diego	8/17/2009	0.6	Update tracking chart to reflect responses for next wave of ordered exhibits.
Torres, Diego	8/17/2009	0.4	Provide addresses for Omnibus 34 to M. O'Loughlin (FTI).
Volsky, Hannah	8/17/2009	1.8	Validate and fix duplicate match errors.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Volsky, Hannah	8/17/2009	1.6	Break matches per email request.
Volsky, Hannah	8/17/2009	1.5	Validate and fix amendment match errors.
Volsky, Hannah	8/17/2009	1.4	Write procedure to make duplicate matches.
Volsky, Hannah	8/17/2009	1.1	Write procedure to make amendment matches.
Volsky, Hannah	8/17/2009	0.9	Create File, Order, and Draft events for Omnibus 30-45.
Volsky, Hannah	8/17/2009	0.7	Coordinate with D. Torres (FTI) the matches that need to made for the Amend and Dupe exhibits and discuss the changes requested from client.
Robinson, Joshua M.	8/18/2009	1.1	Review Omnibus 34 Exhibits.
Robinson, Joshua M.	8/18/2009	1.0	Read and respond to email questions.
Robinson, Joshua M.	8/18/2009	0.7	Review Omnibus 32 exhibits.
Robinson, Joshua M.	8/18/2009	0.7	Review and research questions related to preference.
Robinson, Joshua M.	8/18/2009	0.7	Review Omnibus 35 Exhibits.
Robinson, Joshua M.	8/18/2009	0.5	Review Omnibus 33 Exhibits.
Cashman, Brian	8/18/2009	0.9	Review draft of Partial Duplication of 503(b)(9) exhibit prepared by M. O'Loughlin (FTI).
Cashman, Brian	8/18/2009	0.7	Review calculation of PBGC claim.
Lai, Stephanie	8/18/2009	0.5	Discuss format to illustrating claims appearing on prior omnibus objections for Omnibus Objection 34 on 503(b)(9) partial duplication with M. O'Loughlin (FTI).
O'Loughlin, Morgan	8/18/2009	2.4	Participate in meeting with K. Barksdale (CC) to review on a claim by claim basis the partial duplication objection draft.
Torres, Diego	8/18/2009	2.0	Create and review excel version of the duplicate exhibit for Omnibus 35.
Torres, Diego	8/18/2009	1.7	Process data for Omnibus 36 and create exhibit.
O'Loughlin, Morgan	8/18/2009	1.3	Integrate addresses into 503(b)(9) partial duplication exhibit for both claimant and claim holder.
O'Loughlin, Morgan	8/18/2009	1.1	Create summary for scheduled liabilities from SOFA/SOAL unmatched with a filed claim.
Torres, Diego	8/18/2009	1.0	Create and review excel version of the amended exhibit for Omnibus 35.
O'Loughlin, Morgan	8/18/2009	0.9	Make updates to certain claims appearing on partial duplication draft exhibit per meeting with K. Barksdale (CC).
Torres, Diego	8/18/2009	0.8	Create a list of claims with a different claim amounts from the last KCC claim load.
Torres, Diego	8/18/2009	0.6	Provide excel files to H. Ferguson (CC) for Omnibus Objections 31-33.
Torres, Diego	8/18/2009	0.6	Revise Omnibus 31 and 32 and re-run exhibits.
Torres, Diego	8/18/2009	0.5	Update response tracker to include new claims that will be withdrawn or adjourned from email requests.
O'Loughlin, Morgan	8/18/2009	0.5	Discuss format to illustrating claims appearing on prior omnibus objections for Omnibus Objection 34 on 503(b)(9) partial duplication with S. Lai (FTI).
Torres, Diego	8/18/2009	0.4	Provide listing of revised addresses to M. O'Loughlin (FTI) for Omnibus 34.
Torres, Diego	8/18/2009	0.4	Revise excel file for Omnibus 33 to include the reconciled amounts and claim classes.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Robinson, Joshua M.	8/19/2009	2.0	Prepare email comments related to Omnibus Objection exhibits and potential issues.
Robinson, Joshua M.	8/19/2009	1.1	Review Omnibus 36 Exhibits.
Robinson, Joshua M.	8/19/2009	0.6	Read and respond to email questions.
Cashman, Brian	8/19/2009	0.1	Review scheduled unmatched liabilities schedule prepared by M. O'Loughlin (FTI).
Lai, Stephanie	8/19/2009	1.3	Add future objections provided by H. Ferguson (CC) to claims waterfall.
Lai, Stephanie	8/19/2009	0.4	Discuss automating landlord formulas with M. O'Loughlin (FTI).
Lai, Stephanie	8/19/2009	0.4	Analyze discrepancies in Administrative claims future objections.
Torres, Diego	8/19/2009	1.2	Adjust claims that had reconciling differences compared to the database from KCC.
Torres, Diego	8/19/2009	0.8	Revise Omnibus 35 Exhibit C- Amends and re-run exhibit.
Torres, Diego	8/19/2009	0.8	Provide revised excel version of Omnibus 35 - Exhibit D - dups to H. Ferguson (CC).
O'Loughlin, Morgan	8/19/2009	0.8	Create two example exhibits to show format for illustrating claim reductions for those that have appeared on prior Omnibus Objections and distribute to D. Foley (MGW).
Torres, Diego	8/19/2009	0.6	Revise Omnibus 36 remove the claims that are ordered disallowed.
Torres, Diego	8/19/2009	0.5	Revise Omnibus 36 and re-run exhibit.
O'Loughlin, Morgan	8/19/2009	0.4	Participate in meeting with H. Fergusson (CC) regarding progress and next steps for Omnibus Objection 34 partial duplication objection.
O'Loughlin, Morgan	8/19/2009	0.4	Discuss approach to automating landlord formulas with S. Lai (FTI).
Torres, Diego	8/19/2009	0.4	Remove specific claims from Omnibus 36 and re-run exhibit.
Torres, Diego	8/19/2009	0.3	Provide addresses for two claimants for M. O'Loughlin (FTI) for Omnibus 34.
O'Loughlin, Morgan	8/19/2009	0.3	Add claims to partial duplication exhibit supplied by K. Barksdale (CC).
Robinson, Joshua M.	8/20/2009	2.5	Review finalized Omnibus Objection drafts from D. Torres (FTI).
Robinson, Joshua M.	8/20/2009	2.1	Review Omnibus Objections for Duplicate and Amend claims.
Robinson, Joshua M.	8/20/2009	1.4	Read and respond to email questions.
Robinson, Joshua M.	8/20/2009	0.6	Participate on call with D. Blanks (MGW), H. Fergusson (CC) to discuss claims objections.
Robinson, Joshua M.	8/20/2009	0.6	Work with D. Torres (FTI) with questions related to Omnibus Objection preparation.
Cashman, Brian	8/20/2009	0.7	Review exhibit to Omnibus #34 prepared by M. O'Loughlin (FTI).
Cashman, Brian	8/20/2009	0.2	Read and respond to emails regarding claim 9648.
Lai, Stephanie	8/20/2009	0.5	Update claims waterfall with revised other future objections per H. Ferguson (CC), adjourned claims, and other settlements and adjustments.
Lai, Stephanie	8/20/2009	0.3	Meet with H. Ferguson (CC) to discuss adding adjourned claims to claims waterfall and reorganizing format.
Torres, Diego	8/20/2009	1.6	Create ordered exhibit for Omnibus 24.
Torres, Diego	8/20/2009	1.3	Add PBGC claims to the amended exhibit for Omnibus 35.
Torres, Diego	8/20/2009	1.3	Process claims in our database for Omnibus 34 and provide Exhibit B.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Torres, Diego	8/20/2009	0.9	Provide mail files to KCC for Omni's 30-33.
O'Loughlin, Morgan	8/20/2009	0.8	Make updates to partial duplication exhibit per H. Fergusson (CC) and distribute draft to J. Robinson (FTI) for review.
Torres, Diego	8/20/2009	0.8	Revise Omnibus 35 Exhibit C- Amends and re-run exhibit.
Torres, Diego	8/20/2009	0.7	Provide final exhibits for Omnibus Objections 30-33.
Torres, Diego	8/20/2009	0.7	Provide revised mail files for Omni's 32 & 33.
O'Loughlin, Morgan	8/20/2009	0.7	Review future omnibus objection file and note variances where objection amount is greater than filed amount.
Torres, Diego	8/20/2009	0.6	Provide final exhibits for Omnibus 35.
Torres, Diego	8/20/2009	0.6	Work with J. Robinson (FTI) with questions related to Omnibus Objection preparation.
Torres, Diego	8/20/2009	0.6	Provide exhibit B for Omnibus 34.
Torres, Diego	8/20/2009	0.5	Revise Omnibus 31 and remove the addresses.
Torres, Diego	8/20/2009	0.5	Remove specific claims from Omnibus 36 and re-run exhibit.
Torres, Diego	8/20/2009	0.5	Revise Omnibus 32 by removing the addresses of the claimants.
Torres, Diego	8/20/2009	0.4	Adjust claim 13565 to read general unsecured claim class.
Torres, Diego	8/20/2009	0.4	Provide the final exhibit for Omnibus 36.
Robinson, Joshua M.	8/21/2009	2.4	Revise Omnibus Objections based on comments from D. Blanks (MW).
Robinson, Joshua M.	8/21/2009	1.0	Participate on call to discuss BPP tax objection.
Robinson, Joshua M.	8/21/2009	0.7	Read and respond to email questions.
Robinson, Joshua M.	8/21/2009	0.7	Answer questions from D. Torres (FTI) with questions related to Omnibus Objection preparation.
Cashman, Brian	8/21/2009	0.4	Review claims waterfall with S. Lai (FTI).
Cashman, Brian	8/21/2009	0.3	Respond to emails from H. Ferguson (CC) regarding claims waterfall.
Cashman, Brian	8/21/2009	0.3	Participate on call with D. Foley (MW), D. Blanks (MW), J. MacDonald (CC) and E&Y to discuss tax claims.
Cashman, Brian	8/21/2009	0.2	Discuss preferences with I/ Frederick (SASMF) and G. Galardi (SASMF).
Cashman, Brian	8/21/2009	0.1	Review updated claims waterfall report.
Lai, Stephanie	8/21/2009	0.6	Provide formatting edits to landlord cross guarantee analysis prepared by M. O'Loughlin (FTI).
Lai, Stephanie	8/21/2009	0.5	Update claims waterfall with withdrawn claims provided by H. Ferguson (CC).
Lai, Stephanie	8/21/2009	0.4	Review claims waterfall with B. Cashman (FTI).
Torres, Diego	8/21/2009	1.1	Begin to process the claims for the BPP exhibit.
O'Loughlin, Morgan	8/21/2009	0.8	Make formatting edits to landlord cross guarantee analysis from S. Lai (FTI).
Volsky, Hannah	8/21/2009	0.6	Load BPP Claim analysis information into CMSI.
Torres, Diego	8/22/2009	2.2	Process data for Omnibus 37 BPP exhibit C.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Robinson, Joshua M.	8/23/2009	0.7	Review and send the BPP tax objection;.
Torres, Diego	8/23/2009	1.0	Revise Omnibus 37 BPP exhibit C and re-run exhibit.
Robinson, Joshua M.	8/24/2009	2.3	Assist D. Torres (FTI) with questions related to Omnibus Objection preparation.
Robinson, Joshua M.	8/24/2009	2.0	Review BPP tax objection with D. Torres (FTI).
Robinson, Joshua M.	8/24/2009	1.1	Upload claim images to Cams .
Robinson, Joshua M.	8/24/2009	1.0	Read and respond to email questions.
Cashman, Brian	8/24/2009	0.5	Review summary of payables and receivables report prepared by B. Fose (CC).
Lai, Stephanie	8/24/2009	0.9	Meet with H. Ferguson (CC) to discuss claim 4139 and priority claims in waterfall.
Lai, Stephanie	8/24/2009	0.8	Discuss with M. O'Loughlin (FTI) on adjusting waterfall with adjourned claims for Omnibus Objection 19.
Lai, Stephanie	8/24/2009	0.5	Review updated cross guarantee landlord analysis prepared by M. O'Loughlin (FTI) and provide comments.
Torres, Diego	8/24/2009	2.2	Modify, review, and re-run Omnibus 37 to adjust for docketing error of claim 6940 and adjust languages changes.
Torres, Diego	8/24/2009	2.0	Review BPP tax objection with J. Robinson (FTI).
Torres, Diego	8/24/2009	1.8	Process data, review, and run Omnibus 38.
Torres, Diego	8/24/2009	1.7	Determine the set-up that will be used for Omnibus 39 base off the final Omnibus 38.
Torres, Diego	8/24/2009	1.3	Modify Omnibus 38, remove specific claims requested by H. Ferguson (CC). Re-run and review exhibit.
O'Loughlin, Morgan	8/24/2009	0.8	Discuss with S. Lai (FTI) on adjusting waterfall with adjourned claims for Omnibus Objection 19.
Torres, Diego	8/24/2009	0.8	Create Long term incentive Plan tracker to track all the one off claims for this objections.
O'Loughlin, Morgan	8/24/2009	0.5	Calculate claims waterfall using automated logic in excel and provide variances with comments to S. Lai (FTI).
O'Loughlin, Morgan	8/24/2009	0.5	Review updated cross guarantee landlord analysis for accuracy and tie back to data.
Torres, Diego	8/24/2009	0.4	Provide excel of Omnibus 38.
Robinson, Joshua M.	8/25/2009	1.1	Review Omnibus 37 Exhibits.
Robinson, Joshua M.	8/25/2009	0.9	Review Omnibus 38 Exhibits.
Robinson, Joshua M.	8/25/2009	0.8	Review Omnibus 39 Exhibits.
Robinson, Joshua M.	8/25/2009	0.6	Read and respond to email questions.
Robinson, Joshua M.	8/25/2009	0.6	Participate on call with I. Fredericks (SASMF) and B. Cashman (FTI) to review changes to preference analysis proposed by the Committee.
Robinson, Joshua M.	8/25/2009	0.3	Discuss difference among filed, allowed, identified, estimated and reconciled fields in claim management software with S. Coulombe (FTI).
Cashman, Brian	8/25/2009	0.9	Review landlord analysis prepared by M. O'Loughlin (FTI) noting cross guarantees and assignments.
Cashman, Brian	8/25/2009	0.6	Participate on call with I. Fredericks (SASMF) and J. Robinson (FTI) to review changes to preference analysis proposed by the Committee.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Cashman, Brian	8/25/2009	0.5	Meet with H. Ferguson (CC), M. Mosier (CC) and D. Miller (CC) to review landlord analysis noting cross guarantees.
Cashman, Brian	8/25/2009	0.4	Review landlord claims not matched to locations report prepared by M. O'Loughlin (FTI).
Cashman, Brian	8/25/2009	0.3	Discuss difference among filed, allowed, identified, estimated and reconciled fields in claim management software with J. Robinson (FTI).
Cashman, Brian	8/25/2009	0.3	Review locations with no claims report prepared by M. O'Loughlin (FTI).
Cashman, Brian	8/25/2009	0.3	Review listing of locations with no evidence of assignment and determine which locations had claims filed in both CCSI and CCSWC and request the company perform further research to determine if assignment exists.
Lai, Stephanie	8/25/2009	1.3	Reconcile Omnibus Objection 15-23 to docket orders in claims waterfall.
Lai, Stephanie	8/25/2009	1.1	Reconcile withdrawn claims per docket and add in claims waterfall.
Lai, Stephanie	8/25/2009	0.9	Advise M. O'Loughlin (FTI) on developing bridge between docket, reconciled, adjourned claims using Cams database.
Lai, Stephanie	8/25/2009	0.7	Update claims waterfall with drafted Omnibus Objections 31-36.
Torres, Diego	8/25/2009	3.0	Process data, review, and run exhibit C & D for Omnibus 39.
Torres, Diego	8/25/2009	2.9	Update the claim status for the claims that were filed on Omni's 30-34 in our database to reflect the correct reconciled amount in Cams.
O'Loughlin, Morgan	8/25/2009	1.3	Create five sequential tables to show process from claimed amount to net effect of Omnibus Objections to ensure accuracy in claims waterfall.
Torres, Diego	8/25/2009	1.2	Process Omnibus 34 exhibit C in our database to reflect the accurate claim status for those claims.
Torres, Diego	8/25/2009	0.6	Provide excel version of Exhibit C & D for Omnibus 39.
Torres, Diego	8/25/2009	0.5	Provide a listing of withdrawn claims to S. Lai (FTI) for the claims waterfall report.
Robinson, Joshua M.	8/26/2009	1.0	Review email preference questions with I. Fredrick's (SKA).
Robinson, Joshua M.	8/26/2009	1.0	Review current preference data to determine date range acquired.
Robinson, Joshua M.	8/26/2009	1.0	Read and respond to email questions.
Robinson, Joshua M.	8/26/2009	0.5	Participate in various conversations with H. Fergusson (CC) regarding preference data.
Cashman, Brian	8/26/2009	1.8	Review updated claims waterfall report.
Cashman, Brian	8/26/2009	0.6	Review vendor receivables report.
Cashman, Brian	8/26/2009	0.6	Review draft of Omnibus objections to be filed.
Torres, Diego	8/26/2009	2.8	Process new claim load from KCC.
Torres, Diego	8/26/2009	2.2	Revise, review, and re-run Omnibus 39 to reflect the changes requested by client.
Torres, Diego	8/26/2009	1.9	Update unliquidated amounts and flag the claims that have been withdrawn.
O'Loughlin, Morgan	8/26/2009	1.2	Create claim status summary schedule by nature of claim group and distribute to B. Cashman (FTI).
Torres, Diego	8/26/2009	1.2	Update transfer agents for the new claims.
O'Loughlin, Morgan	8/26/2009	1.1	Create claim status summary by class and distribute to B. Cashman (FTI).

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
O'Loughlin, Morgan	8/26/2009	0.9	Create claim status summary schedule by debtor and distribute to B. Cashman (FTI).
O'Loughlin, Morgan	8/26/2009	0.8	Make updates to claim status summaries with comments from B. Cashman (FTI) to improve claims progress reporting.
Torres, Diego	8/26/2009	0.8	Execute specific claim updates to reflect the most recent status for specific claims.
Coulombe, Stephen L	8/27/2009	1.0	Review claim status reports by nature of claim group provided by M. O'Loughlin (FTI).
Robinson, Joshua M.	8/27/2009	2.1	Work with B. Cashman (FTI) regarding Cams fields and their use in reports.
Robinson, Joshua M.	8/27/2009	1.3	Review reports sent by D. Torres (FTI).
Robinson, Joshua M.	8/27/2009	1.3	Review merchandise vendors who were scheduled with amounts but marked CDU.
Robinson, Joshua M.	8/27/2009	0.6	Read and respond to email questions.
Robinson, Joshua M.	8/27/2009	0.2	Discuss status of certain preference calculations with B. Cashman (FTI).
Cashman, Brian	8/27/2009	2.1	Work with J. Robinson (FTI) regarding Cams fields and their use in reports.
Cashman, Brian	8/27/2009	0.7	Meet with B. Fose (CC), M. Mosier (CC), J. Marcum (CC) and the Company's advisors to review vendor receivables and payables and action items to pursue collection.
Cashman, Brian	8/27/2009	0.2	Discuss status of certain preference calculations with J. Robinson (FTI).
Torres, Diego	8/27/2009	2.5	Calculate standard deviation for vendors to provide a preliminary analysis to preference using standard deviation for the prior year.
Torres, Diego	8/27/2009	2.0	Continue to adjust preference program to account for the standard deviation of the year prior transactions.
O'Loughlin, Morgan	8/27/2009	1.9	Create new claims tracking schedule by nature of claim group to show progress based on Cams fields.
Torres, Diego	8/27/2009	1.0	Provide revised Ordered exhibits for Omnibus 24.
Torres, Diego	8/27/2009	1.0	Transfer claim images from CD to SDH environment to prepare uploading the images to Cams.
O'Loughlin, Morgan	8/27/2009	0.7	Finalize claim status reports and send to S. Coulombe (FTI) for review.
O'Loughlin, Morgan	8/27/2009	0.4	Format claims tracking schedule by nature of claim group.
Robinson, Joshua M.	8/28/2009	1.8	Participate on Circuit City claims update call.
Robinson, Joshua M.	8/28/2009	1.3	Work with D. Torres (FTI) on preference data updates that need to be completed.
Robinson, Joshua M.	8/28/2009	0.5	Read and respond to email questions.
Robinson, Joshua M.	8/28/2009	0.2	Discuss amendment of schedules with B. Cashman (FTI) and J. Kumar (SASMF).
Cashman, Brian	8/28/2009	2.4	Meet with M. Mosier (CC), H. Ferguson (CC), I. Fredericks (SASMF) and D. Blanks (MW) and other members of the Company and its advisors for weekly claims meeting.
Cashman, Brian	8/28/2009	0.2	Discuss amendment of schedules with J. Robinson (FTI) and J. Kumar (SASMF).
Torres, Diego	8/28/2009	1.3	Work with J. Robinson (FTI) on preference data updates that need to be completed.
Torres, Diego	8/28/2009	0.7	Begin to process data for the outside of 20 day objection.
Torres, Diego	8/28/2009	0.5	Research process to extract claim images from our database for specific Omni's.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
O'Loughlin, Morgan	8/28/2009	0.2	Create schedule by class and nature of claim group to track progress and needs of claims reconciliation .
Robinson, Joshua M.	8/31/2009	1.5	Work with D. Torres (FTI) to send I. Fredricks (SASMF) claim images.
Robinson, Joshua M.	8/31/2009	0.5	Read and respond to email questions.
Robinson, Joshua M.	8/31/2009	0.5	Participate on call with the committee to discuss preferences and claims.
Cashman, Brian	8/31/2009	0.5	Read case management meeting notes prepared by H. Ferguson (CC) from last Friday's meeting.
Cashman, Brian	8/31/2009	0.4	Read vendor receivables update prepared by B. Fose (CC) from the meeting on Thursday.
Lai, Stephanie	8/31/2009	0.9	Read Omnibus Objection 37 and add to claims waterfall.
Lai, Stephanie	8/31/2009	0.5	Update claims waterfall with ordered objections.
Torres, Diego	8/31/2009	2.5	Review data provided to determine the 2 year straight average of vendors for the preference analysis.
Torres, Diego	8/31/2009	1.9	Extract, consolidate, batch and zip different claim image requests from attorneys to review the claim images of claims for the objections.
Torres, Diego	8/31/2009	1.6	Review new payment information for Sharp and provide a listing of missing invoices.
Torres, Diego	8/31/2009	1.3	Process, create and run ordered exhibits for Omnibus 27.
Torres, Diego	8/31/2009	1.2	Process, create and run ordered exhibits for Omnibus 27.
O'Loughlin, Morgan	8/31/2009	0.8	Review Omnibus Objection 34 in Cams and cite differences to docket for claims waterfall.
O'Loughlin, Morgan	8/31/2009	0.6	Update claims waterfall schedule with details of Omnibus Objection 34.
Robinson, Joshua M.	9/1/2009	1.5	Provide I. Fredricks (SASMF) with listing of disputed scheduled merchandise.
Robinson, Joshua M.	9/1/2009	1.3	Provide listing of unmatched non CDU schedules to H. Ferguson (CC).
Robinson, Joshua M.	9/1/2009	0.9	Provide K. Barksdale (CC) with merchandise receipt examples.
Robinson, Joshua M.	9/1/2009	0.8	Review mail file from Omnibus 24 as provided by D. Torres (FTI).
Robinson, Joshua M.	9/1/2009	0.6	Read and respond to email questions.
Robinson, Joshua M.	9/1/2009	0.4	Instruct D. Torres (FTI) on creating supplemental orders for Omnibus Objection 19.
Cashman, Brian	9/1/2009	0.5	Prepare claims status reporting and send to S. Coulombe (FTI).
Lai, Stephanie	9/1/2009	0.3	Review claims waterfall updated with filed Omnibus Objections prepared by M. O'Loughlin (FTI).
Torres, Diego	9/1/2009	1.6	Revise and re-create ordered exhibit for Omnibus Objection 27.
Torres, Diego	9/1/2009	1.5	Create, extract, and review Omnibus Objection 19 Supplemental Order Exhibit A.
Torres, Diego	9/1/2009	1.4	Create mail files for ordered exhibit for Omnibus Objection 24.
Torres, Diego	9/1/2009	1.4	Provide reconciliation of Omnibus Objection 35 to determine the variance between the ordered exhibit and the Excel.
Torres, Diego	9/1/2009	1.1	Update the events of claims in our database to reflect the current status of claims.
Torres, Diego	9/1/2009	1.0	Create claim report by NOCG by Claim Class.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Torres, Diego	9/1/2009	1.0	Extract proof of claim images for claims on future objections for attorneys to review.
Torres, Diego	9/1/2009	1.0	Extract claim images from Exhibit C Omnibus Objection 31 and provide a listing of the claims.
O'Loughlin, Morgan	9/1/2009	0.9	Review Omnibus Objection 34 per Cams and note differences to docket for claims waterfall.
O'Loughlin, Morgan	9/1/2009	0.9	Reconcile Omnibus Objection 36 claim reduction amounts by class from Cams to docket and update claims waterfall appropriately.
O'Loughlin, Morgan	9/1/2009	0.8	Reconcile Omnibus Objection 35 claim reduction amounts and counts from Cams to docket and update claims waterfall appropriately.
O'Loughlin, Morgan	9/1/2009	0.7	Update claim status analyses report by nature of claim group with latest Cams information and distribute to B. Cashman (FTI) for review.
O'Loughlin, Morgan	9/1/2009	0.6	Update Omnibus Objection 34 in claims waterfall to properly reflect modifies and reclassifications.
Torres, Diego	9/1/2009	0.4	Update response tracking chart to track the responses of claimants for the ordered exhibits.
O'Loughlin, Morgan	9/1/2009	0.3	Exchange emails with D. Torres (FTI) regarding tying out Omnibus Objection 34 in Cams to exhibit filed with courts for claims waterfall.
Coulombe, Stephen L	9/2/2009	0.6	Meet with M. Mosier (CC) and B. Cashman (FTI) to discuss status of claims review.
Robinson, Joshua M.	9/2/2009	2.1	Work with D. Torres (FTI) to produce order exhibits for Omnibus 25-28.
Robinson, Joshua M.	9/2/2009	2.0	Work with D. Torres (FTI) on reporting for disputed merchandise.
Robinson, Joshua M.	9/2/2009	1.3	Work with D. Torres (FTI) on reporting requests from B. Cashman (FTI).
Robinson, Joshua M.	9/2/2009	1.2	Work with D. Torres (FTI) to provide listing of 401k and Pension claims.
Cashman, Brian	9/2/2009	1.8	Prepare claims status reporting.
Cashman, Brian	9/2/2009	0.8	Review claims waterfall report.
Cashman, Brian	9/2/2009	0.6	Meet with M. Mosier (CC) and S. Coulombe (FTI) to discuss status of claims review.
Cashman, Brian	9/2/2009	0.3	Review claims reports prepared by J. Robinson (FTI).
Lai, Stephanie	9/2/2009	0.9	Reconcile adjourned claims per Cams database with adjourned claims per docket and follow up with variances with D. Torres (FTI).
Lai, Stephanie	9/2/2009	0.9	Review claims waterfall updated by M. O'Loughlin (FTI) to ensure accuracy of extracting Omnibus Objection information from docket.
Lai, Stephanie	9/2/2009	0.5	Advise M. O'Loughlin (FTI) on adding withdrawn and adjourned claims to claims waterfall.
Torres, Diego	9/2/2009	2.1	Work with H. Ferguson (FTI) to produce order exhibits for Omnibus 25-28.
Torres, Diego	9/2/2009	2.0	Work with H. Ferguson (FTI) on reporting for disputed merchandise.
O'Loughlin, Morgan	9/2/2009	1.3	Update adjourned claims line in detail report supporting claims waterfall for Omnibus Objections ordered by court in prior week.
Torres, Diego	9/2/2009	1.3	Work with H. Ferguson (FTI) on reporting requests from B. Cashman (FTI).
Torres, Diego	9/2/2009	1.2	Work with H. Ferguson (FTI) to provide listing of 401k and Pension claims.
Torres, Diego	9/2/2009	0.9	Manually go through and match schedules to claims for some of the MP vendors.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Torres, Diego	9/2/2009	0.9	Reconcile adjourned claims per Cams database with adjourned claims per docket and follow up with variances with S. Lai (FTI).
Torres, Diego	9/2/2009	0.8	Create Exhibit C for the 41st Omnibus Objection.
O'Loughlin, Morgan	9/2/2009	0.6	Account for withdrawn claims in claims waterfall detailed supporting tab.
Torres, Diego	9/2/2009	0.5	Create Exhibit C for the 40th Omnibus Objection.
O'Loughlin, Morgan	9/2/2009	0.4	Pull and distribute all Omnibus Objections relating to PBGC claims and distribute to team.
Torres, Diego	9/2/2009	0.4	Adjust Omnibus Objection 27 Exhibit B to reflect changes requested.
Torres, Diego	9/2/2009	0.4	Provide listing of objections that have withdrawn claims on the Omni.
Torres, Diego	9/2/2009	0.3	Research specific claims to determine the difference between our database and KCC.
Coulombe, Stephen L	9/3/2009	1.1	Review claim status reporting schedule provided by B. Cashman (FTI) and provide comments.
Coulombe, Stephen L	9/3/2009	0.7	Review claims waterfall prepared by M. O'Loughlin (FTI) and provide updates to layout of report to team.
Robinson, Joshua M.	9/3/2009	1.5	Continue to work on Omnibus Objections related to long term incentive plans.
Robinson, Joshua M.	9/3/2009	1.4	Generate Omnibus 40 draft and provide H. Ferguson (CC) with excel tie out sheet.
Robinson, Joshua M.	9/3/2009	0.6	Work with D. Torres (FTI) to produce exhibits for Omnibus 29.
Cashman, Brian	9/3/2009	0.3	Meet with M. Mosier (CC) to discuss status of claims review.
Lewandowski, Douglas	9/3/2009	2.1	Rematch certain claims from Omnibus Objection 35 Amend exhibit per Skadden.
Lai, Stephanie	9/3/2009	1.2	Reconcile new Omnibus Objections per Cams with docket.
Torres, Diego	9/3/2009	2.2	Revise 35th Omnibus Objection amended Exhibit C to adjust the PBGC claims.
Torres, Diego	9/3/2009	1.9	Process additional claims for Omnibus Objection 41 and re-run the exhibit.
Torres, Diego	9/3/2009	1.7	Revise Omnibus Objection 27 Ordered Exhibits to include additional responses and re-run exhibit.
Torres, Diego	9/3/2009	1.1	Revise Omnibus Objection 40 Exhibit C as requested and re-run exhibit C.
O'Loughlin, Morgan	9/3/2009	0.9	Run detailed report from Cams and create tables for docketed, reconciled and adjourned and run variance to docketed amount to calculate claim reduction.
O'Loughlin, Morgan	9/3/2009	0.9	Reconcile adjourned claims in Cams to claims waterfall and update claims waterfall appropriately.
Torres, Diego	9/3/2009	0.9	Review Stipulation for specific claim to determine current claim status.
Torres, Diego	9/3/2009	0.9	Revise Omnibus Objection 27 Ordered Exhibits and re-run the exhibits.
Torres, Diego	9/3/2009	0.7	Review email requests to determine how to process claims on 35th Omnibus Objection.
Torres, Diego	9/3/2009	0.6	Research three claims that were withdrawn from the objection.
Torres, Diego	9/3/2009	0.6	Work with J. Robinson (FTI) to produce exhibits for Omnibus 29.
Torres, Diego	9/3/2009	0.5	Extract proof of claim images for PTO and no liability claims to be filled on future objections.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Lewandowski, Douglas	9/4/2009	1.4	Participate in working session with D. Torres (FTI) on Omnibus Objection 35 amend matches.
Torres, Diego	9/4/2009	1.9	Revise 35th Omnibus Objection amended Exhibit C to adjust the PBGC claims and only list three surviving claims.
Torres, Diego	9/4/2009	1.8	Begin to write queries to determine the best way to match the schedule to claims from the Triage file.
Torres, Diego	9/4/2009	1.4	Participate in working session with D. Torres (FTI) on Omnibus Objection 35 amend matches.
Torres, Diego	9/4/2009	1.0	Extract proof of claim images for future pension and real estate objections.
Torres, Diego	9/4/2009	1.0	Upload triage file and validate the vendor IDs to determine logical Method to match claims to schedules using vendor ID and claim number provided.
Torres, Diego	9/4/2009	0.6	Modify specific claim on the 35th Omnibus Objection to read \$0 and not UNL.
Torres, Diego	9/4/2009	0.6	Provide the detail Quebecor preference analysis to attorney.
Torres, Diego	9/8/2009	2.4	Begin to create the management summary report.
Torres, Diego	9/8/2009	2.0	Read the Stipulations to ensure the appropriate claim status is reflected in Cams.
Torres, Diego	9/8/2009	2.0	Investigate the docket to determine the accurate claim status for specific claims.
Torres, Diego	9/8/2009	1.1	Update tracker to keep track of the claims that need to be modified on the Ordered exhibits.
Torres, Diego	9/8/2009	0.5	Post Summary by CCLS by NOCG on Cams reports tab.
Robinson, Joshua M.	9/9/2009	2.5	Review Omnibus Objection drafts from D. Torres (FTI).
Robinson, Joshua M.	9/9/2009	1.5	Provide listing of Non Good 503(b)(9) claims to H. Ferguson (CC).
Robinson, Joshua M.	9/9/2009	1.2	Answer questions from D. Torres related to Omnibus Objection preparation.
Robinson, Joshua M.	9/9/2009	0.8	Read and respond to email questions.
Robinson, Joshua M.	9/9/2009	0.6	Work with D. Torres to post management reporting to CMS.
Robinson, Joshua M.	9/9/2009	0.4	Work with D. Torres (FTI) to supersede scheduled liability based on file from K. Barksdale (CC).
Torres, Diego	9/9/2009	2.5	Review Omnibus Objection drafts from J. Robinson (FTI).
Torres, Diego	9/9/2009	1.3	Process data for the Satisfied paid liability claims and create exhibit.
Torres, Diego	9/9/2009	0.8	Continue to create the management summary report.
Torres, Diego	9/9/2009	0.8	Prepare exhibit for 503(b)(9) Non-Good objection.
Torres, Diego	9/9/2009	0.7	Revise exhibit for 503(b)(9) Non-Goods and re-run exhibit.
Torres, Diego	9/9/2009	0.5	Revise Post-Petition satisfied claims and re-run exhibit.
Torres, Diego	9/9/2009	0.4	Work with J. Robinson (FTI) to supersede scheduled liability based on file from K. Barksdale (CC).
Torres, Diego	9/9/2009	0.3	Revise exhibit for paid in full claims and re-run exhibit.
Coulombe, Stephen L	9/10/2009	0.6	Participate on call with J. Marcum (CC) and R. Duffy (FTI) regarding claims reconciliation process, work plan and next steps regarding wind down of estate.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Duffy, Robert J	9/10/2009	0.6	Participate on call with J. Marcum (CC) and S. Coulombe (FTI) regarding claims reconciliation process, work plan and next steps regarding wind down of estate.
Coulombe, Stephen L	9/10/2009	0.5	Review landlord 502(b)(6) claims analysis provided by M. O'Loughlin (FTI) to assist in claims reconciliations.
Robinson, Joshua M.	9/10/2009	2.1	Continue to process files for future Omnibus Objections.
Robinson, Joshua M.	9/10/2009	2.1	Process satisfied claims based on files received from the company.
Robinson, Joshua M.	9/10/2009	1.6	Modify Omnibus 42 based on comments from H. Ferguson (CC).
Robinson, Joshua M.	9/10/2009	1.5	Answer questions from D. Torres (FTI) related to Omnibus Objection preparation.
Cashman, Brian	9/10/2009	1.5	Participate in call with G. Galardi (SASMF) and I. Fredericks (SASMF) regarding work plan for reviewing claims prior to hearing.
Cashman, Brian	9/10/2009	0.8	Create nature of claims summary report, review and send to I. Fredericks (SASMF) for review.
Cashman, Brian	9/10/2009	0.7	Create listing of top 50 unsecured claims and distribute to I. Fredericks (SASMF).
Cashman, Brian	9/10/2009	0.2	Update listing of top 50 unsecured claims.
O'Loughlin, Morgan	9/10/2009	1.3	Create analysis noting variances between landlord 502(b)(6) claims and unsecured claims in anticipation of landlord claim reconciliations.
Torres, Diego	9/10/2009	1.1	Process data and re-run exhibits for Omnibus Objection 40.
O'Loughlin, Morgan	9/10/2009	1.0	Create report detailing top 50 remaining unsecured claims and percent to total pool and distribute to B. Cashman (FTI).
Torres, Diego	9/10/2009	1.0	Re-run Exhibit C for the 40th objection and re-run ordered exhibits for Omnibus Objection 28.
O'Loughlin, Morgan	9/10/2009	0.9	Make updates to nature of claim status reports with comments from B. Cashman (FTI).
O'Loughlin, Morgan	9/10/2009	0.8	Synch latest Cams detailed report download to nature of claim status summaries by class and distribute to B. Cashman (FTI).
Torres, Diego	9/10/2009	0.8	Prepare exhibit A for Omnibus Objection 31.
Torres, Diego	9/10/2009	0.8	Revise exhibits for Omnibus Objection 38 & 39.
Duffy, Robert J	9/11/2009	1.0	Participate in call with J. Marcum (CC), M. Mosier (CC), G. Galardi (SASMF), B. Cashman (FTI), S. Coulombe (FTI) and other advisors to discuss work plan of claims review.
Coulombe, Stephen L	9/11/2009	1.0	Participate in call with J. Marcum (CC), M. Mosier (CC), G. Galardi (SASMF), R. Duffy (FTI), B. Cashman (FTI) and other advisors to discuss work plan of claims review.
Coulombe, Stephen L	9/11/2009	0.9	Participate on call with J. Marcum (CC) regarding staffing and next steps in claims reconciliation process.
Coulombe, Stephen L	9/11/2009	0.8	Review claims status reports by class and nature of claim group to prioritize reconciliation process.
Robinson, Joshua M.	9/11/2009	2.4	Perform Final review of Omnibus 38 and 39 exhibits.
Robinson, Joshua M.	9/11/2009	1.5	Perform data validation checks on CMS database.
Robinson, Joshua M.	9/11/2009	0.8	Read and respond to claim questions related to stipulations.
Robinson, Joshua M.	9/11/2009	0.8	Participate on call with M. O'Loughlin (FTI) and B. Cashman (FTI) regarding nature of claim status reporting capabilities and next steps.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Robinson, Joshua M.	9/11/2009	0.5	Participate in call with I. Fredericks (SASMF) and B. Cashman (FTI) to discuss claims review.
Robinson, Joshua M.	9/11/2009	0.5	Read and respond to email from K. Babb (CC) related to tax claims.
Robinson, Joshua M.	9/11/2009	0.3	Discuss Crystal Reports with D. Torres (FTI) to prepare the ballot exhibit for the withdrawn claims from Omnibus 31.
Cashman, Brian	9/11/2009	1.0	Participate in call with J. Marcum (CC), M. Mosier (CC), G. Galardi (SASMF), R. Duffy (FTI), S. Coulombe (FTI) and other advisors to discuss work plan of claims review.
Cashman, Brian	9/11/2009	0.8	Participate on call with J. Robinson (FTI) and M. O'Loughlin (FTI) regarding nature of claim status reporting capabilities and next steps.
Cashman, Brian	9/11/2009	0.7	Participate on call with I. Fredericks (SASMF) and M. O'Loughlin (FTI) regarding top 50 unsecured claims.
Cashman, Brian	9/11/2009	0.6	Participate in meeting with M. O'Loughlin (FTI) regarding presentation and information provided in nature of claim status report.
Cashman, Brian	9/11/2009	0.5	Participate in call with I. Fredericks (SASMF) and J. Robinson (FTI) to discuss claims review.
Cashman, Brian	9/11/2009	0.2	Distribute claims update to J. Marcum (CC), M. Mosier (CC) and the Debtors' counsel.
Cashman, Brian	9/11/2009	0.2	Prepare claims update noting key dates and deliverables, key work streams and next steps, along with claims status summaries.
O'Loughlin, Morgan	9/11/2009	1.4	Create new schedule detailing claim status by class to note nature of claims with greatest remaining amounts and areas of focus going forward.
Torres, Diego	9/11/2009	1.0	Provide KCC with data files for Omni's 27, 29 and the withdrawn exhibit for Omnibus Objection 31.
O'Loughlin, Morgan	9/11/2009	0.9	Make updates to top 50 Unsecured claims report with comments from I. Fredrick's (SASMF).
O'Loughlin, Morgan	9/11/2009	0.8	Participate on call with J. Robinson (FTI) and B. Cashman (FTI) regarding nature of claim status reporting capabilities and next steps.
O'Loughlin, Morgan	9/11/2009	0.7	Participate on call with I. Fredericks (SASMF) and B. Cashman (FTI) regarding top 50 unsecured claims.
O'Loughlin, Morgan	9/11/2009	0.6	Participate in meeting with B. Cashman (FTI) regarding presentation and information provided in nature of claim status report.
Torres, Diego	9/11/2009	0.4	Re-run Ordered exhibits for Omnibus Objection 28 to reflect the changes requested.
Torres, Diego	9/11/2009	0.3	Discuss Crystal Reports with J. Robinson (FTI) to prepare the ballot exhibit for the withdrawn claims from Omnibus Objection 31.
Torres, Diego	9/11/2009	0.3	Discuss Crystal Reports with J. Robinson (FTI) to prepare the ballot exhibit for the withdrawn claims from Omnibus 31.
Coulombe, Stephen L	9/14/2009	2.3	Participate in meeting with J. Marcum (CC), M. Mosier (CC) and H. Ferguson (CC), I. Fredericks (SASMF), S. Baker (SASMF) J. Robinson (FTI) B. Cashman (FTI) and other advisors to review next top 50 unsecured claims and determine disposition.
Robinson, Joshua M.	9/14/2009	2.3	Participate in meeting with J. Marcum (CC), M. Mosier (CC) and H. Ferguson (CC), I. Fredericks (SASMF), S. Baker (SASMF) J. Robinson (FTI) S. Coulombe (FTI) and other advisors to review next top 50 unsecured claims and determine disposition.
Robinson, Joshua M.	9/14/2009	1.2	Participate in meeting with H. Ferguson (CC), I. Fredricks (CC), J. Marcum (CC), S. Baker (CC) to discuss claims to reduce for voting and objection purposes.
Robinson, Joshua M.	9/14/2009	1.2	Work with D. Torres (FTI) to properly docket stipulations.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Robinson, Joshua M.	9/14/2009	0.6	Follow up with D. Torres (FTI) on researching various claims status questions from Debtor.
Robinson, Joshua M.	9/14/2009	0.6	Participate on call with committee to discuss preferences.
Robinson, Joshua M.	9/14/2009	0.6	Document and research various claims status for voting and objection purposes.
Cashman, Brian	9/14/2009	2.3	Participate in meeting with J. Marcum (CC), M. Mosier (CC) and H. Ferguson (CC), I. Fredericks (SASMF), S. Baker (SASMF) J. Robinson (FTI) and other advisors to review top 50 unsecured claims and determine disposition.
Cashman, Brian	9/14/2009	1.8	Review latest draft of analysis noting landlord claims and cross guarantees.
Cashman, Brian	9/14/2009	0.6	Distribute cross guarantee analysis to M. Atkinson (Protiviti) and J. Crocket (Protiviti).
Torres, Diego	9/14/2009	2.2	Prepare partially satisfied and post-petition satisfied objections.
Torres, Diego	9/14/2009	2.2	Prepare Real Estate tax objection.
Torres, Diego	9/14/2009	2.2	Prepare no liability legal objection.
Torres, Diego	9/14/2009	1.9	Research specific claims that have differences between our database and KCC.
Torres, Diego	9/14/2009	1.2	Review Domestic No liability objection to confirm claims should be on the objection.
Torres, Diego	9/14/2009	1.2	Work with J. Robinson (FTI) to properly docket stipulations.
O'Loughlin, Morgan	9/14/2009	1.1	Make formatting updates to landlord cross guaranty analysis and distribute to B. Cashman (FTI).
Torres, Diego	9/14/2009	0.9	Make adjustments to specific claim numbers due to docketing errors.
O'Loughlin, Morgan	9/14/2009	0.8	Create and format report for I. Fredrick's (SASMF) with listing of all remaining unsecured claims.
O'Loughlin, Morgan	9/14/2009	0.7	Create top 50 unsecured claims report for claims meeting with the Company, FTI and Skadden.
O'Loughlin, Morgan	9/14/2009	0.5	Review filed Omnibus Objection 34 and tie out to Cams and explain variance to H. Ferguson (CC).
O'Loughlin, Morgan	9/14/2009	0.4	Format and tie out claims waterfall for distribution to B. Cashman (FTI) for claims meeting review.
Coulombe, Stephen L	9/15/2009	2.9	Participate in meeting with J. Marcum (CC), M. Mosier (CC) and H. Ferguson (CC), I. Fredericks (SASMF), S. Baker (SASMF), B. Cashman (FTI), J. Robinson (FTI) and other advisors to review another 50 unsecured claims and determine disposition.
Rinaldi, Scott A	9/15/2009	1.0	Review general background materials related to the case, claims and claims reconciliation.
Robinson, Joshua M.	9/15/2009	2.9	Participate in meeting with J. Marcum (CC), M. Mosier (CC) and H. Ferguson (CC), I. Fredericks (SASMF), S. Baker (SASMF) J. Robinson (FTI) and other advisors to review another 50 unsecured claims and determine disposition.
Robinson, Joshua M.	9/15/2009	2.7	Continue Meeting with H. Ferguson (CC), I. Fredricks (CC), J. Marcum (CC), S. Baker (SASMF) to discuss claims to reduce for voting and objection purposes.
Robinson, Joshua M.	9/15/2009	2.1	Continue Meeting with H. Ferguson (CC), I. Fredricks (CC), J. Marcum (CC), S. Baker (SASMF) to discuss claims to reduce for voting and objection purposes.
Robinson, Joshua M.	9/15/2009	1.1	Continue Meeting with H. Ferguson (CC), I. Fredricks (CC), J. Marcum (CC), S. Baker (SASMF) to discuss claims to reduce for voting and objection purposes.
Robinson, Joshua M.	9/15/2009	0.7	Discuss voting procedures with E. Gershbein (KCC).
Robinson, Joshua M.	9/15/2009	0.7	Work with D. Torres (FTI) to process certain stand alone objections.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Cashman, Brian	9/15/2009	2.9	Participate in meeting with J. Marcum (CC), M. Mosier (CC) and H. Ferguson (CC), I. Fredericks (SASMF), S. Baker (SASMF), S. Coulombe (FTI), J. Robinson (FTI) and other advisors to review another 50 unsecured claims and determine disposition.
Cashman, Brian	9/15/2009	0.4	Review preference analysis incorporating changes proposed by UCC advisors.
Torres, Diego	9/15/2009	2.5	Begin to consolidate our data to prepare the first draft of the ballot file for the solicitation.
Torres, Diego	9/15/2009	2.0	Determine specific status of claims that were docketed incorrectly.
Torres, Diego	9/15/2009	1.3	Process new claim load file from KCC.
O'Loughlin, Morgan	9/15/2009	1.1	Create report for I. Fredericks (SASMF) that stratified unsecured claims less than \$1000.
Torres, Diego	9/15/2009	1.0	Continue to validate our data to prepare the solicitation file.
O'Loughlin, Morgan	9/15/2009	0.9	Create reports listing unsecured claims 51 through 100 and provide to Company, FTI and Skadden for detailed claims review.
Torres, Diego	9/15/2009	0.9	Provide KCC with data files for Omni's 40 & 41.
Torres, Diego	9/15/2009	0.9	Provide KCC with data files for Omni's 38 & 39.
Torres, Diego	9/15/2009	0.8	Review Docket number 4630 to confirm claim 1254 should be ordered modified.
Torres, Diego	9/15/2009	0.8	Revise partially satisfied and post-petition exhibits.
Torres, Diego	9/15/2009	0.7	Work with J. Robinson (FTI) to process certain stand alone objections.
Torres, Diego	9/15/2009	0.6	Prepare data files for KCC to serve the 28th Ordered Omnibus Objection.
O'Loughlin, Morgan	9/15/2009	0.4	Participate in discussion with I. Fredericks (SASMF) regarding need for report illustrating unsecured claims less than \$1000.
Coulombe, Stephen L	9/16/2009	2.5	Participate in meeting with J. Marcum (CC), M. Mosier (CC) and H. Ferguson (CC), I. Fredericks (SASMF), S. Baker (SASMF) J. Robinson (FTI), B. Cashman (FTI) and other advisors to review another 50 unsecured claims and determine disposition.
Coulombe, Stephen L	9/16/2009	1.5	Participate in meeting with S. Rinaldi (FTI), B. Cashman (FTI), I. Fredericks (SASMF), J. Marcum (CC), M. Mosier (CC) and D. Miller (CC) to discuss the overall case work plan, specific tasks related to claims reconciliation and related matters.
Coulombe, Stephen L	9/16/2009	0.9	Review detailed work plan relating to landlord claim reconciliations and provide comments to S. Rinaldi (FTI).
Coulombe, Stephen L	9/16/2009	0.7	Participate in meeting with S. Rinaldi (FTI), B. Cashman (FTI) and I. Fredericks (SASMF) to discuss the case work plan related to claims reconciliation and other key case deliverables.
Coulombe, Stephen L	9/16/2009	0.1	Review summary schedule of reduction to unsecured claims for voting purposes.
Rinaldi, Scott A	9/16/2009	1.5	Participate in meeting with S. Coulombe (FTI), B. Cashman (FTI), I. Fredericks (SASMF), J. Marcum (CC), M. Mosier (CC) and D. Miller (CC) to discuss the overall case work plan, specific tasks related to claims reconciliation and related matters.
Rinaldi, Scott A	9/16/2009	1.3	Prepare draft work plan and process flow document related to reconciliation of approximately 1,000 lease rejection damage claims.
Rinaldi, Scott A	9/16/2009	0.8	Review two specific landlord claims, related information and analyses of leases in preparation for meeting with I. Fredericks (SASMF) to discuss the same.
Rinaldi, Scott A	9/16/2009	0.7	Participate in meeting with S. Coulombe (FTI), B. Cashman (FTI) and I. Fredericks (SASMF) to discuss the case work plan related to claims reconciliation and other key case deliverables.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Rinaldi, Scott A	9/16/2009	0.5	Participate in work session with M. O'Loughlin (FTI) to discuss the specific information and analyses related to lease rejection damage claims.
Rinaldi, Scott A	9/16/2009	0.2	Review claims waterfall with B. Cashman (FTI).
Robinson, Joshua M.	9/16/2009	2.9	Continue Meeting with H. Ferguson (CC), I. Fredricks (CC), J. Marcum (CC), S. Baker (SASMF) to discuss claims to reduce for voting and objection purposes.
Robinson, Joshua M.	9/16/2009	2.5	Work with D. Torres (FTI) to begin to procedure ballot procedures file.
Robinson, Joshua M.	9/16/2009	2.1	Review balloting procedures motion.
Robinson, Joshua M.	9/16/2009	0.7	Work with D. Torres (FTI) on Omnibus Objection adjustments.
Robinson, Joshua M.	9/16/2009	0.5	Provide samples of lease rejection claims to S. Rinaldi (FTI).
Cashman, Brian	9/16/2009	2.5	Participate in meeting with J. Marcum (CC), M. Mosier (CC) and H. Ferguson (CC), I. Fredericks (SASMF), S. Baker (SASMF) J. Robinson (FTI), S. Coulombe (FTI) and other advisors to review another 50 unsecured claims and determine disposition.
Cashman, Brian	9/16/2009	1.5	Participate in meeting with S. Rinaldi (FTI), S. Coulombe (FTI), I. Fredericks (SASMF), J. Marcum (CC), M. Mosier (CC) and D. Miller (CC) to discuss the overall case work plan, specific tasks related to claims reconciliation and related matters.
Cashman, Brian	9/16/2009	0.7	Participate in meeting with S. Coulombe (FTI), S. Rinaldi (FTI) and I. Fredericks (SASMF) to discuss the case work plan related to claims reconciliation and other key case deliverables.
Cashman, Brian	9/16/2009	0.2	Review claims waterfall with S. Rinaldi (FTI).
Lewandowski, Douglas	9/16/2009	2.1	Participate in working session with D. Torres (FTI) on populating the CMS solicitation tables for balloting.
Lewandowski, Douglas	9/16/2009	1.3	Identify the schedule population and create voting records for those schedules.
Lewandowski, Douglas	9/16/2009	0.7	Assign plan classes to claims that are eligible to vote.
Torres, Diego	9/16/2009	2.5	Work with J. Robinson (FTI) to begin to procedure ballot procedures file.
Torres, Diego	9/16/2009	2.1	Participate in working session with D. Lewandowski (FTI) on populating the CMS solicitation tables for balloting.
Torres, Diego	9/16/2009	1.5	Reconcile the KCC claim load file to ensure accurate amounts, claim class, and debtor compare to what our database indicates.
Torres, Diego	9/16/2009	1.4	Update specific claims to reflect the correct amounts, debtor and claim class.
O'Loughlin, Morgan	9/16/2009	1.3	Begin to set up landlord claims reconciliation database with administrative claim calculations and 502(b)(6) claims reconciliation and distribute to S. Rinaldi (FTI) for review.
O'Loughlin, Morgan	9/16/2009	1.3	Update claims waterfall for Omnibus Objections 27 through 29 as ordered to properly reflect adjourned claims in detailed objection roll-forward.
Torres, Diego	9/16/2009	1.3	Update database to reflect claims that have an active status. Remove status for claims that are no longer valid.
O'Loughlin, Morgan	9/16/2009	1.2	Integrate landlord cross guaranty analysis and 502(b)(6) analysis and create table by location on descending dollar variances to show greatest priority in reconciling unsecured landlord claims.
Torres, Diego	9/16/2009	1.2	Continue to prepare draft of ballot file.
O'Loughlin, Morgan	9/16/2009	1.1	Tie exhibits for orders for Omnibus Objections as filed to Cams and validate claim counts.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Torres, Diego	9/16/2009	0.9	Process draft of ballot file.
Torres, Diego	9/16/2009	0.9	Validate and load KCC file that lists their unique identifier and our master code to populate KCC Creditor ID for the ballots.
Torres, Diego	9/16/2009	0.9	Process claim load file from KCC to update our database to reflect changes to old claims and provide the new claim numbers in Cams.
O'Loughlin, Morgan	9/16/2009	0.8	Create table for landlord claims illustrating variance between total claim dollars filed by location and estimated valid claim dollars as shown in landlord cross guaranty model.
Torres, Diego	9/16/2009	0.7	Work with J. Robinson (FTI) on Omnibus Objection adjustments.
Torres, Diego	9/16/2009	0.6	Adjust specific claims from Admin Priority to 503(b)(9).
O'Loughlin, Morgan	9/16/2009	0.5	Participate in work session with S. Rinaldi (FTI) to discuss the specific information and analyses related to lease rejection damage claims.
Torres, Diego	9/16/2009	0.4	Update specific claims due to specific requests from client.
Duffy, Robert J	9/17/2009	1.0	Participate in call with J. Marcum (CC), S. Coulombe (FTI) and G. Galardi (SASMF) regarding case strategy and next steps through confirmation.
Coulombe, Stephen L	9/17/2009	1.0	Participate in call with J. Marcum (CC), R. Duffy (FTI) and G. Galardi (SASMF) regarding case strategy and next steps through confirmation.
Coulombe, Stephen L	9/17/2009	0.4	Review and provide comments to J. Robinson (FTI) regarding preference analysis methodology.
Coulombe, Stephen L	9/17/2009	0.3	Participate in call with B. Cashman (FTI) and J. Robinson (FTI) to discuss preferences and comments from UCC advisors.
Coulombe, Stephen L	9/17/2009	0.3	Participate on conference call with S. Rinaldi (FTI), J. Robinson (FTI) and B. Cashman (FTI) to discuss the current status of preference analysis and related matters.
Rinaldi, Scott A	9/17/2009	2.0	Prepare preliminary work plan related to the review and reconciliation of lease rejection damage claims.
Rinaldi, Scott A	9/17/2009	1.1	Review presentation prepared for the meeting with the Liquidating Trustee and provide comments to B. Cashman (FTI).
Rinaldi, Scott A	9/17/2009	1.0	Revise the work plan document for lease rejection damage claims and send to I. Fredericks (SASMF) in preparation for call on 9/18/09.
Rinaldi, Scott A	9/17/2009	0.6	Review the revised claims waterfall.
Rinaldi, Scott A	9/17/2009	0.5	Review the draft presentation for the meeting with the Liquidating Trustee and provide comments to.
Rinaldi, Scott A	9/17/2009	0.5	Participate in working session with M. O'Loughlin (FTI) and B. Cashman (FTI) to discuss, review and revise the work plan related to lease rejection damage claims.
Rinaldi, Scott A	9/17/2009	0.3	Participate on conference call with S. Coulombe (FTI), J. Robinson (FTI) and B. Cashman (FTI) to discuss the current status of preference analysis and related matters.
Robinson, Joshua M.	9/17/2009	2.8	Work with D. Torres (FTI) to produce ballot sample file to provide to KCC for review.
Robinson, Joshua M.	9/17/2009	2.5	Modify committee presentation to reflect completed preference analysis and claim comments.
Robinson, Joshua M.	9/17/2009	2.4	Review finalized ballot sample file and make adjustments.
Robinson, Joshua M.	9/17/2009	2.2	Provide updated reporting to J. Marcum (CC) to reflect reductions to claims based on future objections and voting reductions.
Robinson, Joshua M.	9/17/2009	2.1	Process voting reductions file into Cams database system.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Robinson, Joshua M.	9/17/2009	1.4	Provide email and instructions to E. Gershbein (KCC) for sample ballot file.
Robinson, Joshua M.	9/17/2009	0.3	Participate in call with S. Coulombe (FTI) and B. Cashman (FTI) to discuss preferences and comments from UCC advisors.
Robinson, Joshua M.	9/17/2009	0.3	Participate on conference call with S. Rinaldi (FTI), S. Rinaldi (FTI) and B. Cashman (FTI) to discuss the current status of preference analysis and related matters.
Cashman, Brian	9/17/2009	1.2	Review updated claims waterfall being prepared by M. O'Loughlin (FTI) and assist in understanding impact on claims population of various objection filed and ordered.
Cashman, Brian	9/17/2009	0.8	Prepare listing of west coast landlords impacted by cross guarantees and send to I. Fredericks (SASMF) to be reviewed by the UCC advisors.
Cashman, Brian	9/17/2009	0.5	Participate in working session with M. O'Loughlin (FTI) and S. Rinaldi (FTI) to discuss, review and revise the work plan related to lease rejection damage claims.
Cashman, Brian	9/17/2009	0.3	Participate in call with S. Coulombe (FTI) and J. Robinson (FTI) to discuss preferences and comments from UCC advisors.
Cashman, Brian	9/17/2009	0.3	Participate on conference call with S. Rinaldi (FTI), J. Robinson (FTI) and S. Coulombe (FTI) to discuss the current status of preference analysis and related matters.
Torres, Diego	9/17/2009	2.8	Work with J. Robinson (FTI) to produce ballot sample file to provide to KCC for review.
Torres, Diego	9/17/2009	1.7	Attempt to revise ballot file so the amounts reconcile.
Torres, Diego	9/17/2009	1.7	Update specific claims to reflect proposed changes from K. Babb (CC).
O'Loughlin, Morgan	9/17/2009	1.4	Update claims waterfall for filed Omnibus Objections 37 through 41 in detailed roll forward.
Torres, Diego	9/17/2009	1.2	Continue to create ballot file that lists the detail for the claimants that will receive a ballot.
O'Loughlin, Morgan	9/17/2009	0.8	Participate in discussions with S. Rinaldi (FTI) regarding 502(b)(6) claims calculation work and methodology.
O'Loughlin, Morgan	9/17/2009	0.8	Tie out adjourned claims in Cams to claims waterfall.
Torres, Diego	9/17/2009	0.7	Create ballot file that lists the detail for the claimants that will receive a ballot.
Torres, Diego	9/17/2009	0.7	Create reconciliation file of the claimants that will receive ballots for the solicitation file to validate the amounts are accurate.
Torres, Diego	9/17/2009	0.7	Confirm all the claims that should be withdrawn have been withdrawn.
O'Loughlin, Morgan	9/17/2009	0.6	Tie out filed exhibits for Omnibus Objection 37 through 41 to Cams.
O'Loughlin, Morgan	9/17/2009	0.6	Highlight \$300M in claims waterfall for unresolved claims and send to I. Fredericks (SASMF) for review.
Torres, Diego	9/17/2009	0.6	Create a folder that contains the most up to date scripts used for the preference analysis.
Torres, Diego	9/17/2009	0.6	Update specific claims to reflect docketing error revision.
O'Loughlin, Morgan	9/17/2009	0.5	Participate on call with D. Torres (FTI) regarding Omnibus Objections filed over prior week and resolve variances to Cams.
O'Loughlin, Morgan	9/17/2009	0.5	Participate in working session with B. Cashman (FTI) and S. Rinaldi (FTI) to discuss, review and revise the work plan related to lease rejection damage claims.
Torres, Diego	9/17/2009	0.5	Participate on call with M. O'Loughlin (FTI) regarding Omnibus Objections filed over prior week and resolve variances to Cams.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
O'Loughlin, Morgan	9/17/2009	0.4	Exchange emails with B. Cashman (FTI) regarding landlord cross guaranty analysis and data available in spreadsheet.
Coulombe, Stephen L	9/18/2009	0.6	Participate on call with J. Marcum (CC), M. Mosier (CC) and R. Duffy (FTI) regarding claims reconciliation process and timing of next steps.
Duffy, Robert J	9/18/2009	0.6	Participate on call with J. Marcum (CC), M. Mosier (CC) and S. Coulombe (FTI) regarding claims reconciliation process and timing of next steps.
Rinaldi, Scott A	9/18/2009	1.0	Review the store locations and claims listing that identifies and summarizes cross guaranteed locations.
Rinaldi, Scott A	9/18/2009	0.6	Participate on a conference call with I. Fredericks (SASMF), M. O'Loughlin (FTI) and B. Cashman (FTI) to discuss the general approach to reviewing and reconciliation landlord rejection damage claims and the work already performed by I. Fredericks (SASMF)
Rinaldi, Scott A	9/18/2009	0.4	Review the specific slides prepared by J. Robinson (FTI) related to preference analysis to be included in the presentation to the Liquidating Trustee.
Robinson, Joshua M.	9/18/2009	2.8	Work with D. Torres (FTI) to generate and review exhibits for Omnibus Objections.
Robinson, Joshua M.	9/18/2009	2.5	Begin to process objection files from H. Ferguson (CC).
Robinson, Joshua M.	9/18/2009	2.5	Review objections processed by D. Torres (FTI).
Robinson, Joshua M.	9/18/2009	1.1	Work with D. Torres (FTI) to correct docketing errors.
Robinson, Joshua M.	9/18/2009	1.0	Participate on call with H. Ferguson (CC) to discuss outstanding objections to be filed on Monday.
Robinson, Joshua M.	9/18/2009	0.9	Answer questions from D. Torres (FTI) related to Omnibus Objection preparation.
Robinson, Joshua M.	9/18/2009	0.7	Read and respond to email question.
Cashman, Brian	9/18/2009	0.6	Participate on a conference call with I. Fredericks (SASMF), M. O'Loughlin (FTI) and S. Rinaldi (FTI) to discuss the general approach to reviewing and reconciliation landlord rejection damage claims and the work already performed by I. Fredericks (SASMF)
Cashman, Brian	9/18/2009	0.5	Review email from Pachulski regarding landlord claims.
Cashman, Brian	9/18/2009	0.4	Review landlord claims work plan.
Nemerov, Lara	9/18/2009	3.0	Prepare Omnibus Objection 48 - exhibit A partial duplication.
Torres, Diego	9/18/2009	2.8	Work with J. Robinson (FTI) to generate and review exhibits for Omnibus Objections.
Torres, Diego	9/18/2009	1.8	Revise claims that were docketed incorrectly per email from K. Babb (CC).
Torres, Diego	9/18/2009	1.6	Create and revise the final ballot file for the schedules.
Torres, Diego	9/18/2009	1.6	Process data and prepare objection that lists late claims.
Torres, Diego	9/18/2009	1.4	Prepare Objection proposing to order modify portion of claim class from 503(b)(9) portion to unsecured.
Torres, Diego	9/18/2009	1.3	Process data and prepare objection for the claims that have been partially satisfied and fully satisfied post-petition claims.
O'Loughlin, Morgan	9/18/2009	1.1	Prepare spreadsheet detailing 41 CCSWC leases that have cross guaranties and include landlord information and gross claim dollars and counts filed by class and distribute to F. Dosunmu (SASMF) and I. Fredericks (SASMF) for review.
O'Loughlin, Morgan	9/18/2009	1.1	Pull POC's for cross guaranteed landlord claims and create summary schedule highlighting variances in damage calculations across entities for I. Fredrick's (SASMF).

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Torres, Diego	9/18/2009	1.1	Work with J. Robinson (FTI) to correct docketing errors.
O'Loughlin, Morgan	9/18/2009	0.9	Participate in call with I. Fredericks (SASMF), J. Pomerantz (Pachulski), M. Atkinson (Protiviti) and B. Cashman (FTI) to discuss liquidation analysis, claims waterfall and cross guarantee analysis.
Torres, Diego	9/18/2009	0.9	Revise objection to order modify 503(b)(9) portion to unsecured and re-run exhibit.
O'Loughlin, Morgan	9/18/2009	0.8	Validate listing of cross guaranty locations and claim amounts filed provided by J. Pomerantz (Pachulski) and distribute report to B. Cashman (FTI) for review.
O'Loughlin, Morgan	9/18/2009	0.7	Update gross claims filed for count and dollars by class for claims waterfall.
Torres, Diego	9/18/2009	0.7	Process data and prepare objection for the claims that have no support validating their claim.
O'Loughlin, Morgan	9/18/2009	0.6	Participate on a conference call with I. Fredericks (SASMF), S. Rinaldi (FTI) and B. Cashman (FTI) to discuss the general approach to reviewing and reconciliation landlord rejection damage claims and the work already performed by I. Fredericks (SASMF).
Torres, Diego	9/18/2009	0.6	Research the variance from the detail report and Cams for the claims listed on Omni4.
O'Loughlin, Morgan	9/18/2009	0.3	Exchange emails with H. Ferguson (CC) regarding need to pull future Omnibus Objections line by class in support of claims waterfall.
Robinson, Joshua M.	9/19/2009	2.8	Review and clean data received from Company and Skadden to produce objection exhibits.
Robinson, Joshua M.	9/19/2009	1.0	Load and review objection details from Skadden.
Robinson, Joshua M.	9/19/2009	0.7	Review stipulation summary from D. Torres (FTI).
Torres, Diego	9/19/2009	2.4	Review stipulations to determine how we should proceed with the one-off stipulation requests.
Torres, Diego	9/19/2009	2.0	Create Crystal Report that pulls in the order modified amounts and claim class for the claims that were filed on prior Omnibus Objections.
Torres, Diego	9/19/2009	1.0	Update specific claims to reflect docketing error revision.
Coulombe, Stephen L	9/20/2009	0.9	Review claims waterfall layout and assumptions page and provide comments to B. Cashman (FTI).
Robinson, Joshua M.	9/20/2009	2.5	Review Omnibus Objection drafts from D. Torres (FTI).
Robinson, Joshua M.	9/20/2009	1.8	Process amendments and duplicate claims from Skadden and debtor.
Robinson, Joshua M.	9/20/2009	1.0	Review additional preference analysis with I. Fredricks (SASMF).
Robinson, Joshua M.	9/20/2009	0.9	Review draft exhibits of Amendment and duplicate claims.
Torres, Diego	9/20/2009	2.0	Review claims that are flagged as amend in our database and look at the POC to determine if they are truly amending claims.
Torres, Diego	9/20/2009	1.3	Add specific claims to the amend objection.
Torres, Diego	9/20/2009	0.8	Run Amend & Duplicate exhibits for the objections.
Coulombe, Stephen L	9/21/2009	0.4	Review preference analysis update with B. Cashman (FTI).
Robinson, Joshua M.	9/21/2009	2.9	Continue to process data to generate Omnibus Objections 42-47.
Robinson, Joshua M.	9/21/2009	2.7	Process changes to objections based on comments from company, sadden.
Robinson, Joshua M.	9/21/2009	1.3	Review Omnibus Objection 46.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Robinson, Joshua M.	9/21/2009	1.3	Review Omnibus Objection 43.
Robinson, Joshua M.	9/21/2009	1.2	Review Omnibus Objection 42.
Robinson, Joshua M.	9/21/2009	1.2	Review Omnibus Objection 47.
Robinson, Joshua M.	9/21/2009	1.2	Review Omnibus Objection 44.
Robinson, Joshua M.	9/21/2009	1.1	Review Omnibus Objection 45.
Robinson, Joshua M.	9/21/2009	0.9	Read and respond to email questions.
Robinson, Joshua M.	9/21/2009	0.7	Answer questions from D. Torres related to Omnibus Objection preparation.
Summers, Joseph E	9/21/2009	2.0	Modify web application for claims reconciliation to allow more pooled connections and verify connections are terminated properly.
Cashman, Brian	9/21/2009	0.5	Review listing of claims objected to for voting reasons.
Cashman, Brian	9/21/2009	0.4	Review preference analysis update with S. Coulombe (FTI).
Torres, Diego	9/21/2009	2.5	Continue to make changes to the objections that need to be filed prior to sending the solicitation file and re-run the exhibits.
Torres, Diego	9/21/2009	2.5	Make changes to the objection and re-run the exhibits.
Torres, Diego	9/21/2009	2.1	Create Crystal Report that pulls in the voting amounts for the claims that we are temporarily reducing for voting purposes.
Torres, Diego	9/21/2009	1.2	Compile list of claims that need to be adjusted to object on a duplicate basis.
Torres, Diego	9/21/2009	1.2	Add claim to amend exhibit and provide a list that has the Omnibus Objection numbers to be filed with the exhibit name.
Torres, Diego	9/21/2009	1.2	Review additional claim numbers that are still flagged as amend in our database.
Torres, Diego	9/21/2009	0.9	Review, revise and re-run the duplicate exhibit to reflect changes requested.
Torres, Diego	9/21/2009	0.9	Provide excel files for Omnibus Objections 42, 47 & 49.
O'Loughlin, Morgan	9/21/2009	0.7	Integrate unsecured claims reduced for voting purposes per J. Robinson (FTI) into claims waterfall.
Torres, Diego	9/21/2009	0.6	Provide excel for the partial duplicate objection.
O'Loughlin, Morgan	9/21/2009	0.5	Participate in meeting with H. Ferguson (CC) regarding future Omnibus Objection file and flagging reclassified claims to properly reflect in claims waterfall.
Torres, Diego	9/21/2009	0.4	Provide Excel for the Temporarily Reduce Claims for Voting Purposes Exhibit.
Robinson, Joshua M.	9/22/2009	3.0	QC Ballot files against CMS database.
Robinson, Joshua M.	9/22/2009	2.4	Perform reconciliation of CMS database in preparation of ballot generation.
Robinson, Joshua M.	9/22/2009	2.3	Assist D. Torres (FTI) with questions related to ballot generation.
Robinson, Joshua M.	9/22/2009	2.2	Work with D. Torres (FTI) to produce Ballot files.
Robinson, Joshua M.	9/22/2009	2.1	Review and process filed Omnibus exhibits.
Robinson, Joshua M.	9/22/2009	1.1	Email to E. Gershbein (KCC) explaining ballot files.
Robinson, Joshua M.	9/22/2009	1.0	Read and respond to email questions.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Robinson, Joshua M.	9/22/2009	0.4	Exchange various emails with M. O'Loughlin (FTI) regarding Omnibus objections 42 through 47 and tying out to detailed report from Cams.
Cashman, Brian	9/22/2009	0.7	Review memorandum opinion regarding 503(b)(9).
Cashman, Brian	9/22/2009	0.4	Participate on call with M. O'Loughlin (FTI) regarding status of claims waterfall and next steps.
Torres, Diego	9/22/2009	2.3	Assist J. Robinson (FTI) with questions related to ballot generation.
Torres, Diego	9/22/2009	2.2	Work with J. Robinson (FTI) to produce Ballot files.
Torres, Diego	9/22/2009	1.6	Research the variance in claim amounts from the detail report and Cams to provide Core restructuring with an update for their waterfall report.
Torres, Diego	9/22/2009	1.5	Provide Core restructuring with Excel that has the list of claims that will be filed on future objections.
Torres, Diego	9/22/2009	1.4	Process new data transfer file provided from KCC so our databases reconcile for the solicitation file.
Torres, Diego	9/22/2009	1.4	Provide data files for KCC to serve Omnibus Objections 42-47.
O'Loughlin, Morgan	9/22/2009	1.2	Create summary schedule that takes data provided by H. Ferguson (CC) for other future objections and back out any Omnibus activity from 42 through 47 to support claims waterfall.
O'Loughlin, Morgan	9/22/2009	1.1	Manually update claims waterfall for Omnibus Objection 46 from detail level report and tie out to filed exhibit.
Torres, Diego	9/22/2009	0.9	Add claims to tracking chart to reflect there change requested on the ordered exhibit.
Torres, Diego	9/22/2009	0.9	Create final solicitation file for the schedules that will have ballot and notices.
Torres, Diego	9/22/2009	0.9	Update claims to reflect docket error revisions.
O'Loughlin, Morgan	9/22/2009	0.8	Create summary for trustee presentation that drives from clams waterfall detail and highlights effect of Omnibus Objections filed to date.
O'Loughlin, Morgan	9/22/2009	0.8	Pull detailed report from Cams and create five tables by Omnibus Objection and class to show claim reduction amounts and adjourned claims.
O'Loughlin, Morgan	9/22/2009	0.7	Validate claims ordered by stipulation have not been double counted in prior Omnibus Objections or adjourned in prior omnibus objections.
Torres, Diego	9/22/2009	0.7	Provide surviving claim amount column for Omnibus Objection 46 in the data files for KCC.
O'Loughlin, Morgan	9/22/2009	0.6	Integrate stipulation order line into claim waterfall to properly reflect claims disallowed by class.
O'Loughlin, Morgan	9/22/2009	0.5	Update claims waterfall for Omnibus Objection 45 from detail level report and tie out to filed exhibit.
O'Loughlin, Morgan	9/22/2009	0.5	Update claims waterfall for Omnibus Objection 42 from detail level report and tie out to filed exhibit.
O'Loughlin, Morgan	9/22/2009	0.5	Update claims waterfall for Omnibus Objection 43 from detail level report and tie out to filed exhibit.
O'Loughlin, Morgan	9/22/2009	0.4	Participate on call with B. Cashman (FTI) regarding status of claims waterfall and next steps.
O'Loughlin, Morgan	9/22/2009	0.4	Update claims waterfall for Omnibus Objection 44 from detail level report and tie out to filed exhibit.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
O'Loughlin, Morgan	9/22/2009	0.4	Exchange various emails with J. Robinson (FTI) regarding Omnibus Objections 42 through 47 and tying out to detailed report from Cams.
O'Loughlin, Morgan	9/22/2009	0.3	Update claims waterfall for Omnibus Objection 47 from detail level report and tie out to filed exhibit.
O'Loughlin, Morgan	9/22/2009	0.3	Participate in discussion with H. Ferguson (CC) regarding other future objections.
Torres, Diego	9/22/2009	0.3	Provide data files for KCC to serve the voting objections.
Robinson, Joshua M.	9/23/2009	2.4	Answer voting validation files based on email from E. Gershbein (KCC).
Robinson, Joshua M.	9/23/2009	2.3	Work with H. Ferguson (CC) to validate claims amounts on ballots.
Robinson, Joshua M.	9/23/2009	1.6	Validate claims to reduce for voting purposed based on email H. Ferguson (CC).
Robinson, Joshua M.	9/23/2009	1.5	Answer questions from D. Torres (FTI) related to balloting.
Robinson, Joshua M.	9/23/2009	0.5	Read and respond to various email questions.
Cashman, Brian	9/23/2009	0.5	Review landlord claims work plan.
Torres, Diego	9/23/2009	2.5	Review the amount discrepancies between KCC voting amount and our voting amounts to determine what is causing the variance. Determined our dataset correctly reflects the modified claim amounts.
Torres, Diego	9/23/2009	2.2	Review the schedules and claims that are displayed differently amount our database and KCC's database.
Torres, Diego	9/23/2009	1.9	Review the unsecured portion of claims that exist in our database but do not exist in KCC's database.
Torres, Diego	9/23/2009	1.8	Begin to extract all the ordered Omnibus Objections in excel for H. Ferguson (CC).
Torres, Diego	9/23/2009	1.4	Confirm the transferred claims and schedules are reflected accurately on the solicitation file.
Torres, Diego	9/23/2009	1.1	Provide data files for KCC for the Voting Exhibits.
O'Loughlin, Morgan	9/23/2009	0.8	Make update to claims waterfall with feedback from B. Cashman (FTI).
Torres, Diego	9/23/2009	0.8	Transfer the claim images from CD from KCC to Cams.
O'Loughlin, Morgan	9/23/2009	0.7	Review largest remaining claims by class and validate and spot check to claims waterfall.
O'Loughlin, Morgan	9/23/2009	0.5	Tie out detailed claims waterfall roll forward by objection to summary level claims waterfall.
Torres, Diego	9/23/2009	0.5	Adjust claim 1254 as reflected on the docket.
O'Loughlin, Morgan	9/23/2009	0.5	Create summary noting major changes in claims waterfall to prior version.
O'Loughlin, Morgan	9/23/2009	0.4	Summarize Cosmic, KCC and access database relationship.
O'Loughlin, Morgan	9/23/2009	0.4	Review landlord claim reconciliation work plan provided by S. Rinaldi (FTI).
Coulombe, Stephen L	9/24/2009	1.3	Participate in portion of meeting with M. Mosier (CC), J. Marcum (CC), H. Ferguson (CC), B. Cashman (FTI), S. Rinaldi (FTI) and J. Robinson (FTI) to review claims waterfall and discuss action items.
Duffy, Robert J	9/24/2009	0.9	Review landlord claims reconciliation work plan provided by S. Rinaldi (FTI) and provided comments on timing and process.
Rinaldi, Scott A	9/24/2009	0.9	Participate in meeting with M. Mosier (CC), J. Marcum (CC), B. Cashman (FTI), K. Bradshaw (CC) and KC Babb (CC) to review landlord claims review.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Rinaldi, Scott A	9/24/2009	0.6	Discuss landlord claims work plan with B. Cashman (FTI).
Robinson, Joshua M.	9/24/2009	2.0	Coordinate data validation requests related to preference with H. Ferguson (CC).
Robinson, Joshua M.	9/24/2009	1.9	Research potential data issues within preference data.
Robinson, Joshua M.	9/24/2009	1.2	Provided detailed data export of landlord claims to S. Rinaldi (FTI).
Robinson, Joshua M.	9/24/2009	0.6	Read and respond to email questions.
Robinson, Joshua M.	9/24/2009	0.3	Discuss preferences update with B. Cashman (FTI).
Cashman, Brian	9/24/2009	1.7	Participate in meeting with M. Mosier (CC), J. Marcum (CC), H. Ferguson (CC), S. Coulombe (FTI), S. Rinaldi (FTI) and J. Robinson (FTI) to review claims waterfall and discuss action items.
Cashman, Brian	9/24/2009	0.9	Participate in meeting with M. Mosier (CC), J. Marcum (CC), S. Rinaldi (FTI), K. Bradshaw (CC) and KC Babb (CC) to review landlord claims review.
Cashman, Brian	9/24/2009	0.6	Discuss landlord claims work plan with S. Rinaldi (FTI).
Cashman, Brian	9/24/2009	0.3	Discuss preferences update with J. Robinson (FTI).
Cashman, Brian	9/24/2009	0.1	Prepare list of actions items for claims waterfall update.
Cashman, Brian	9/24/2009	0.1	Review updated preference calculations.
Torres, Diego	9/24/2009	2.5	Validate the ballots that are listed at \$0 reconciles to the list from KCC and modify their amounts to \$1.
Torres, Diego	9/24/2009	2.2	Begin to validate and update the payments table from CC to include 2 years prior to the petition date of payment information for the new preference analysis.
Torres, Diego	9/24/2009	1.8	Review new voting amounts in Excel to validate the amounts.
Torres, Diego	9/24/2009	1.7	Create standard deviation and weighted average table using old A/P data.
Torres, Diego	9/24/2009	1.5	Update ballots to reflect changes requested by KCC.
Torres, Diego	9/24/2009	1.3	Review the Class N parties list from KCC to determine it is accurate.
Torres, Diego	9/24/2009	1.1	Create new ballot for specific claim numbers that should have a ballot.
Rinaldi, Scott A	9/25/2009	1.2	Review draft procedures and process documentation related to the reconciliation of lease rejection damage claims.
Rinaldi, Scott A	9/25/2009	1.1	Review the claims settlement procedures and related court order.
Rinaldi, Scott A	9/25/2009	0.5	Read various correspondence related to preference analyses and settlement offers forwarded by D. Foley (MW).
Rinaldi, Scott A	9/25/2009	0.5	Participate on a conference call with S. Boehm (MW) to discuss lease rejection damage claims and general approach to review and reconciliation.
Rinaldi, Scott A	9/25/2009	0.3	Correspond with D. Foley (MW) regarding the case and timing of the completion of the preference analysis.
Robinson, Joshua M.	9/25/2009	2.3	Validate final Ballot file sent from E. Gerschbein (KCC).
Robinson, Joshua M.	9/25/2009	2.1	Research balloting questions from E. Gerschbein (KCC).
Robinson, Joshua M.	9/25/2009	1.7	Begin to process additional preference files.
Robinson, Joshua M.	9/25/2009	1.5	Upload additional data provided by H. Ferguson (CC) related to preference.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Cashman, Brian	9/25/2009	0.3	Review updated landlord claims work plan and provide comments.
Torres, Diego	9/25/2009	2.5	Write queries to validate the new tables for the preference analysis and write query to insert new data into the payments table for analysis.
Torres, Diego	9/25/2009	2.2	Reconcile the final ballot file to ensure the amounts and counts tie to the data file we sent KCC.
Torres, Diego	9/25/2009	1.7	Make one-off updates to ballot numbers with changes regarding amounts or class.
O'Loughlin, Morgan	9/25/2009	1.0	Review 503(b)(9) future Omnibus Objections file provided by H. Ferguson (CC) and integrate into claims waterfall report.
Torres, Diego	9/25/2009	0.8	Upload services, expense, and merchandise payable data into Oracle for the preference analysis.
Torres, Diego	9/25/2009	0.8	Prepare data file for the second motion to disallow claim for voting purposes for KCC to serve the objection.
O'Loughlin, Morgan	9/25/2009	0.4	Review notes from claims waterfall meeting on 9/24 and address action items for updated report.
Robinson, Joshua M.	9/26/2009	2.3	Run and review finalized preference file and send to I. Fredrick's (SASMF) for review.
Robinson, Joshua M.	9/27/2009	1.5	Pull sample listing of 12 preference examples to review with I. Fredrick's (SASMF).
Robinson, Joshua M.	9/27/2009	1.0	Call I. Fredrick's (SASMF) to discuss revised preference run.
Coulombe, Stephen L	9/28/2009	1.1	Provide list of comments to S. Rinaldi (FTI) regarding landlord claims reconciliation process.
Rinaldi, Scott A	9/28/2009	1.1	Participate in claims reconciliation training session with M. Mosier (CC), K. Bradshaw (CC), D. Scranton (CC), KC Babb (CC) and the claims reconciliation team to discuss work tasks related to the lease rejection damage claims.
Rinaldi, Scott A	9/28/2009	0.6	Participate on a conference call with D. Foley (MW) and I. Fredericks (SASMF) to discuss the process for reviewing and reconciling the landlord lease rejection damage claims.
Rinaldi, Scott A	9/28/2009	0.5	Correspond with B. Cashman (FTI) regarding specific details of the work plan related to the reconciling landlord lease rejection damage claims.
Rinaldi, Scott A	9/28/2009	0.3	Prepare and send email message to I. Fredericks (SASMF) regarding a questions related to several of the landlord lease rejection damage claims.
Robinson, Joshua M.	9/28/2009	2.0	Review preference data anomalies with H. Ferguson (CC).
Robinson, Joshua M.	9/28/2009	1.8	Finalize draft of Omnibus 49 and send to MW for review.
Robinson, Joshua M.	9/28/2009	1.2	Compose email to I. Fredrick's (CC) detailing preference data issues.
Robinson, Joshua M.	9/28/2009	0.6	Participate in discussion with M. O'Loughlin (FTI) regarding claims strategy for including claims appearing on multiple Omnibus Objections in the claims waterfall.
Robinson, Joshua M.	9/28/2009	0.4	Compose email to J. Marcum (CC), H. Ferguson (CC) detailing revised preference analysis.
Torres, Diego	9/28/2009	2.1	Process data to provide ordered exhibits for Omnibus Objection 31.
Torres, Diego	9/28/2009	2.0	Compare the new and old preference analysis for vendor 41 to validate the results.
Torres, Diego	9/28/2009	1.9	Create standard deviation and weighted average table.
Torres, Diego	9/28/2009	1.7	Write query that lists the claims that are listed on multiple objections.
Torres, Diego	9/28/2009	1.3	Process data to provide ordered exhibits for Omnibus Objection 32.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
O'Loughlin, Morgan	9/28/2009	0.9	Add new line in claims waterfall with stipulations ordered by court and update supporting detailed schedule to capture all ten stipulations to date.
O'Loughlin, Morgan	9/28/2009	0.7	Review report detailing claims appearing on multiple Omnibus Objections from D. Torres (FTI) and prepare list of questions regarding report.
O'Loughlin, Morgan	9/28/2009	0.6	Participate in discussion with J. Robinson (FTI) regarding claims strategy for including claims appearing on multiple Omnibus Objections in the claims waterfall.
Torres, Diego	9/28/2009	0.6	Update tracking chart that lists the one-off requests for claims that are on the filed objections.
Coulombe, Stephen L	9/29/2009	0.8	Review claims waterfall and provide comments regarding presentation of report.
Rinaldi, Scott A	9/29/2009	1.8	Participate in meeting with the landlord lease rejection claims team to discuss general approach, timing and next steps related to the same.
Rinaldi, Scott A	9/29/2009	1.5	Prepare formula to calculation landlord lease rejection damage claims and send to C. Danz (SASMF) and S. Boehm (MW) for their review and comment.
Rinaldi, Scott A	9/29/2009	0.7	Review the revised claims waterfall analysis prepared by M. O'Loughlin (FTI) and prepare comments and questions.
Robinson, Joshua M.	9/29/2009	2.7	Incorporate additional data for preference analysis into master data file.
Robinson, Joshua M.	9/29/2009	2.5	Partake in various conversations and analysis with B. Fose (CC) regarding Daily AR view for vendors.
Robinson, Joshua M.	9/29/2009	1.8	Work with M. O'Loughlin (FTI) on issues related to claims waterfall tracker.
Robinson, Joshua M.	9/29/2009	1.6	Provide M. O'Loughlin (FTI) with listing of claims on multiple Omnibus Objections.
Robinson, Joshua M.	9/29/2009	1.0	Read and respond to email questions.
Robinson, Joshua M.	9/29/2009	0.9	Assist D. Torres (FTI) with questions related objection preparation.
Nemerov, Lara	9/29/2009	2.0	Prepare Omnibus Objection 34: partial duplications - ordered, adjourned, and withdrawn claims.
Nemerov, Lara	9/29/2009	2.0	Prepare Omnibus Objection 35: duplicate and amended claims.
O'Loughlin, Morgan	9/29/2009	1.8	Work with J. Robinson (FTI) on issues related to claims waterfall tracker.
O'Loughlin, Morgan	9/29/2009	1.1	Update supporting schedule for unmatched scheduled claims of \$107M and integrate in claims waterfall.
O'Loughlin, Morgan	9/29/2009	0.8	Set up bridge to prior claims waterfall draft noting variances by each Omnibus Objection and noting variances in adjourned claim amounts.
O'Loughlin, Morgan	9/29/2009	0.6	Format and finalize claims waterfall draft and distribute to B. Cashman (FTI), S. Rinaldi (FTI) and J. Robinson (FTI) for review.
O'Loughlin, Morgan	9/29/2009	0.6	Tie latest Cams detailed report for gross claims filed for counts and dollars by class and integrate into claims waterfall.
O'Loughlin, Morgan	9/29/2009	0.6	Step through each claim appearing on prior Omnibus Objections and note claim status to properly reflect remaining claims by class in claims waterfall.
O'Loughlin, Morgan	9/29/2009	0.5	Tie out adjourned 503(b)(9) claim reduction amount based on ordered exhibits and Cams detail report.
O'Loughlin, Morgan	9/29/2009	0.5	Make adjustments to adjourned 503(b)(9) claims in Omnibus 20 as to supersede those claims appearing on omnibus objection 46 for claims waterfall.
O'Loughlin, Morgan	9/29/2009	0.5	Update withdrawn claims line in claims waterfall to synch with most recent Cams detail report.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
O'Loughlin, Morgan	9/29/2009	0.4	Create summary of all Paramount claims filed to date and send to B. Cashman (FTI) for review.
Rinaldi, Scott A	9/30/2009	1.2	Participate in the weekly case progress meeting with M. Mosier (CC), J. Marcum (CC), I. Fredericks (SASMF), D. Foley (MW) and others to discuss the accounts receivable and collection efforts.
Rinaldi, Scott A	9/30/2009	1.1	Participate in the weekly case progress meeting with M. Mosier (CC), J. Marcum (CC), I. Fredericks (SASMF), D. Foley (MW) and others to discuss current status of reconciling human resources related claims and to answer questions related to the same.
Rinaldi, Scott A	9/30/2009	1.0	Participate in the weekly case progress meeting with M. Mosier (CC), J. Marcum (CC), I. Fredericks (SASMF), D. Foley (MW) and others to discuss current status of the preference analysis and next steps.
Rinaldi, Scott A	9/30/2009	0.8	Meet with B. Fose (CC) to review accounts receivable analysis prepared at the request of the financial advisors to the UCC and request specific modifications be made.
Rinaldi, Scott A	9/30/2009	0.7	Meet with K. Bradshaw (CC), D. Scranton (CC) and K. Babb (CC) to discuss the process for reviewing and reconciling lease rejection damage claims.
Rinaldi, Scott A	9/30/2009	0.7	Participate in the weekly case progress meeting with M. Mosier (CC), J. Marcum (CC), I. Fredericks (SASMF), D. Foley (MW) and others to discuss current status of reconciling expense payables and merchandise payable related claims and to answer questions r
Rinaldi, Scott A	9/30/2009	0.7	Participate in the weekly case progress meeting with M. Mosier (CC), J. Marcum (CC), I. Fredericks (SASMF), D. Foley (MW) and others to discuss current status of reconciling expense payables and merchandise payable related claims and to answer questions r
Rinaldi, Scott A	9/30/2009	0.5	Participate in the weekly case progress meeting with M. Mosier (CC), J. Marcum (CC), I. Fredericks (SASMF), D. Foley (MW) and others to discuss current status of reconciling landlord lease rejection claims and to answer questions related to the same.
Rinaldi, Scott A	9/30/2009	0.3	Participate in the weekly case progress meeting with M. Mosier (CC), J. Marcum (CC), I. Fredericks (SASMF), D. Foley (MW) and others to discuss current status of the reconciliation of litigation claims and questions related to the same.
Robinson, Joshua M.	9/30/2009	3.0	Participate in claims status meeting with M. Mosier (CC), H. Ferguson (CC), I. Fredricks (SASMF).
Robinson, Joshua M.	9/30/2009	1.8	Review and QC finalized preference analysis.
Robinson, Joshua M.	9/30/2009	1.7	Quality check and provide listing of Omnibus 30 orders to D. Blanks (MGW) for review.
Robinson, Joshua M.	9/30/2009	1.5	Review new preference analysis for specific vendors.
Robinson, Joshua M.	9/30/2009	0.6	Read and respond to email questions.
O'Loughlin, Morgan	9/30/2009	1.1	Create report rolled up by claimant showing remaining unsecured amount and filter down to those class 3 less than \$500 for claims waterfall line item.
Nemerov, Lara	9/30/2009	1.0	Prepare Omnibus Objection 36: Short Term Incentive Plan - No Liability.
O'Loughlin, Morgan	9/30/2009	0.8	Make updates to claims waterfall with comments from S. Rinaldi (FTI) and J. Robinson (FTI).
O'Loughlin, Morgan	9/30/2009	0.5	Link and update claims waterfall count and dollars with claims report showing unsecured claims less than \$500.
O'Loughlin, Morgan	9/30/2009	0.3	Format and finalize preference analysis report for discussion with Company and Skadden from J. Robinson (FTI).
Schaefer, Karl	9/30/2009	2.5	Analyze Omnibus waterfall, begin query generation.
Schaefer, Karl	9/30/2009	0.8	Continue query generation for waterfall.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Rinaldi, Scott A	10/1/2009	1.6	Draft landlord claims reconciliation work plan with key dates and process for triage.
Rinaldi, Scott A	10/1/2009	1.3	Participate in meeting with M. Mosier (CC) regarding process for reconciling landlord claims.
Rinaldi, Scott A	10/1/2009	0.9	Review claims waterfall provided by M. O'Loughlin (FTI) and give comments regarding layout and content.
Rinaldi, Scott A	10/1/2009	0.6	Participate in meeting with M. O'Loughlin (FTI) to discuss key next steps in updating claims waterfall and liquidation analysis.
Rinaldi, Scott A	10/1/2009	0.4	Draft email to claims reconciliation team and M. Mosier (CC) regarding timing of landlord claim reconciliation.
Robinson, Joshua M.	10/1/2009	2.2	Work through reconciliation of claims waterfall report.
Robinson, Joshua M.	10/1/2009	2.0	Work with K. Schafer (FTI) to validate payments to preference vendors.
Robinson, Joshua M.	10/1/2009	1.1	Read and respond to email questions.
Robinson, Joshua M.	10/1/2009	0.8	Modify and review exhibits for Omnibus Objection 30 with L. Nemerov (FTI).
Cashman, Brian	10/1/2009	0.6	Review latest version of claims waterfall distributed by M. O'Loughlin (FTI).
Cashman, Brian	10/1/2009	0.4	Review landlord claims reconciliation work plan and related emails.
O'Loughlin, Morgan	10/1/2009	1.3	Proof out the adjourned claims amount per the claims waterfall to Cams by class and Omnibus Objection.
O'Loughlin, Morgan	10/1/2009	0.9	Integrate future Omnibus Objections schedule from H. Ferguson (CC) into claims waterfall and check against Cams to ensure there is no double counting.
Nemerov, Lara	10/1/2009	0.8	Modify and review exhibits for Omnibus Objection 30 with J. Robinson (FTI).
O'Loughlin, Morgan	10/1/2009	0.8	Expand court ordered stipulations section in claims waterfall to reflect stipulation amounts and detail in draft and not yet filed.
O'Loughlin, Morgan	10/1/2009	0.6	Participate in meeting with S. Rinaldi (FTI) to discuss key next steps in updating claims waterfall and liquidation analysis.
O'Loughlin, Morgan	10/1/2009	0.4	Update ranges per liquidation analysis in claims waterfall.
Nemerov, Lara	10/1/2009	0.2	Remove Wayne Luck from Omnibus Objection 30 disallow exhibit, process exhibit with changes per request of Skadden.
Schaefer, Karl	10/1/2009	1.3	Work with J. Robinson (FTI) to validate payments to preference vendors.
Schaefer, Karl	10/1/2009	1.2	Validate preference list and prepaids.
Rinaldi, Scott A	10/2/2009	1.3	Participate in meeting with K. Bradshaw (CC), B. Fose (CC), D. Scranton (CC) and K. Babb (CC) regarding landlord claims and process for triage to date.
Robinson, Joshua M.	10/2/2009	2.8	Continue to revised preference analysis based on new data information from company .
Robinson, Joshua M.	10/2/2009	2.4	Prepare and review finalized Preference output.
Robinson, Joshua M.	10/2/2009	2.3	Review preference download of select vendors and email to I. Fredrick's (SASMF).
Robinson, Joshua M.	10/2/2009	0.5	Read and respond to email questions.
Robinson, Joshua M.	10/5/2009	0.9	Participate on call with I. Fredrick's (SASMF) regarding finalized preference numbers.
Robinson, Joshua M.	10/5/2009	0.3	Read and respond to email various email questions.
O'Loughlin, Morgan	10/5/2009	0.6	Update claims waterfall with gross claims filed and tie back to Cams detail report.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Schaefer, Karl	10/5/2009	1.0	Validate data, and perform quality checks for the check register.
Schaefer, Karl	10/5/2009	0.5	Export and load file per J. Robinson (FTI).
Coulombe, Stephen L	10/6/2009	0.7	Review claims waterfall layout and provide updates to presentation of schedule to M. O'Loughlin (FTI).
Rinaldi, Scott A	10/6/2009	0.1	Read and respond to emails from the Company.
Robinson, Joshua M.	10/6/2009	2.3	Review unpaid invoice detail from preference analysis with H. Ferguson (CC).
Robinson, Joshua M.	10/6/2009	1.4	Modify pre-paid wires incorrectly coded on preference analysis.
Robinson, Joshua M.	10/6/2009	1.2	Review claims question from H. Ferguson (CC).
Robinson, Joshua M.	10/6/2009	1.2	Review Omnibus Objection 32 order exhibits.
Robinson, Joshua M.	10/6/2009	1.1	Review Omnibus Objection 33 order exhibits.
Robinson, Joshua M.	10/6/2009	0.8	Begin to review setoff objection Omnibus Objection with L. Nemerov (FTI).
Robinson, Joshua M.	10/6/2009	0.6	Read and respond to email questions.
Cashman, Brian	10/6/2009	0.4	Review claims waterfall adjourned claims section.
O'Loughlin, Morgan	10/6/2009	1.8	Participate in meeting with H. Ferguson (CC) to tie out claims waterfall to company and Cams databases.
O'Loughlin, Morgan	10/6/2009	1.3	Make updates to claims waterfall in detailed roll forward schedule by objection to properly reflect adjourned claims to date.
Nemerov, Lara	10/6/2009	1.0	Create customized Crystal Report form for Omnibus Objections that will display setoff amounts for receipts.
Nemerov, Lara	10/6/2009	0.9	Make adjustments to Omnibus Objection 32 exhibit A to reflect docketed amount .
O'Loughlin, Morgan	10/6/2009	0.8	Review adjourned claim amounts by class with H. Ferguson (CC) to tie to claims waterfall.
Nemerov, Lara	10/6/2009	0.8	Begin to review setoff objection Omnibus Objection with J. Robinson (FTI).
O'Loughlin, Morgan	10/6/2009	0.7	Research claim #6039 in Cams and provide comments to J. Robinson (FTI) regarding net effect of prior Omnibus Objection.
Nemerov, Lara	10/6/2009	0.6	Process ordered and adjourned exhibits for Omnibus Objection 33, moving claim 4667 from adjourned to ordered.
O'Loughlin, Morgan	10/6/2009	0.5	Follow up with S. Boehm (MGW) regarding timing of getting Omnibus Objection orders filed with the court.
Nemerov, Lara	10/6/2009	0.4	Create exhibit C for Omnibus Objection 33 withdrawing claim 13950.
Nemerov, Lara	10/6/2009	0.3	Prepare prepayment and wire information from H. Ferguson (CC) per request of J. Robinson (FTI).
Coulombe, Stephen L	10/7/2009	0.8	Participate on call with J. Marcum (CC), M. Mosier (CC), B. Cashman (FTI) and S. Rinaldi (FTI) to discuss claims waterfall.
Rinaldi, Scott A	10/7/2009	1.1	Review claims waterfall provided by M. O'Loughlin (FTI) for reasonableness of adjourned claims and future objection amounts.
Rinaldi, Scott A	10/7/2009	0.8	Participate on call with J. Marcum (CC), M. Mosier (CC), S. Coulombe (FTI) and B. Cashman (FTI) to discuss claims waterfall.
Robinson, Joshua M.	10/7/2009	2.7	Rerun and email copy of revised preference analysis to I. Fredrick's (SASMF).

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Robinson, Joshua M.	10/7/2009	1.8	Analyze Canon preference questions and draft email to I. Fredrick's (SASMF) with explanation.
Robinson, Joshua M.	10/7/2009	1.5	Provide listing of break out of claimants by class on Omni's 25 and 26.
Robinson, Joshua M.	10/7/2009	1.2	Review Omnibus Objection 36 order exhibits.
Robinson, Joshua M.	10/7/2009	1.2	Review Omnibus Objection 31 order exhibits.
Robinson, Joshua M.	10/7/2009	1.0	Participate on call with I. Fredrick's (SASMF) regarding revised preference numbers.
Robinson, Joshua M.	10/7/2009	1.0	Answer questions from with K. Schafer (FTI) to begin preference data file dump for UCC.
Robinson, Joshua M.	10/7/2009	0.8	Research claim question related to email from D. Blanks (MW).
Cashman, Brian	10/7/2009	0.8	Participate on call with J. Marcum (CC), M. Mosier (CC), S. Coulombe (FTI) and S. Rinaldi (FTI) to discuss claims waterfall.
Nemerov, Lara	10/7/2009	3.0	Create customized Crystal Report form for Omnibus Objections that will display setoff amounts for preference.
Nemerov, Lara	10/7/2009	1.0	Continue to create customized Crystal Report form for Omnibus Objections that will display setoff amounts for receipts.
O'Loughlin, Morgan	10/7/2009	0.7	Incorporate future objections file from H. Ferguson (CC) into claims waterfall and properly increase unsecured claims as claims are reclassified.
Robinson, Joshua M.	10/8/2009	2.5	Review advertising origins with H. Ferguson (CC) in preference data.
Robinson, Joshua M.	10/8/2009	1.5	Prepare and review finalized Omnibus Objection 34 orders .
Robinson, Joshua M.	10/8/2009	1.0	Review Omnibus Objection 38 orders.
Robinson, Joshua M.	10/8/2009	0.9	Work with L. Nemerov (FTI) to prepare Omnibus Objection 37 orders.
Robinson, Joshua M.	10/8/2009	0.6	Work with K. Schafer (FTI) to load revised preference data.
O'Loughlin, Morgan	10/8/2009	1.3	Create summary schedule which details the class and nature of claim group for future objections and tie out to 'other future objections' line in the waterfall.
Nemerov, Lara	10/8/2009	1.0	Create excel data file from Omnibus Objection 34 ordered exhibits.
O'Loughlin, Morgan	10/8/2009	0.5	Update notes section of claims waterfall with comments from S. Rinaldi (FTI).
O'Loughlin, Morgan	10/8/2009	0.3	Follow up with S. Boehm (MGW) regarding status of adjourned claims reports.
Schaefer, Karl	10/8/2009	1.9	Generate data for Omnibus Objection and claims update in CMSI.
Schaefer, Karl	10/8/2009	1.8	Continue to Generate data for Omnibus Objection and claims update in CMSI.
Schaefer, Karl	10/8/2009	0.8	Load data into TMP_UNPAID and TMP_PREF_21.
Schaefer, Karl	10/8/2009	0.6	Work with J. Robinson (FTI) to load revised preference data.
Schaefer, Karl	10/8/2009	0.5	Load data into Unpaid invoices for J. Robinson (FTI).
Schaefer, Karl	10/8/2009	0.5	Prepare Omnibus Objections for J. Robinson (FTI).
Rinaldi, Scott A	10/9/2009	0.9	Review preference analysis for top vendors provided by J. Robinson (FTI) and provide comments.
Rinaldi, Scott A	10/9/2009	0.6	Review claims reconciliation status schedule provided by K. Bradshaw (CC).
Robinson, Joshua M.	10/9/2009	2.0	Begin to work on objections for Non Goods with L. Nemerov (FTI).

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Robinson, Joshua M.	10/9/2009	1.9	Work with L. Nemerov (FTI) on customized exhibits for upcoming Omni's.
Robinson, Joshua M.	10/9/2009	1.8	Work with L. Nemerov (FTI) on format of customized setoff exhibit.
Robinson, Joshua M.	10/9/2009	1.7	Work with L. Nemerov (FTI) on order exhibits for various Omni's.
Robinson, Joshua M.	10/9/2009	1.4	Review modifications to Omnibus Objection 31 order exhibits.
Robinson, Joshua M.	10/9/2009	1.1	Make modifications to Omnibus Objection 37 orders.
Robinson, Joshua M.	10/9/2009	0.1	Email I. Fredrick's (SASMF) detailing changes to select preference vendors.
Nemerov, Lara	10/9/2009	2.0	Begin to work on objections for Non Goods with J. Robinson (FTI).
Nemerov, Lara	10/9/2009	1.8	Work with J. Robinson (FTI) on format of customized setoff exhibit.
Nemerov, Lara	10/9/2009	1.7	Work with J. Robinson (FTI) on order exhibits for various Omni's.
Nemerov, Lara	10/9/2009	1.3	Change title wording and verify that all unliquidated claims are listed as UNL on Omnibus Objection 35.
Nemerov, Lara	10/9/2009	1.3	Run ordered, adjourned, and withdrawn exhibits for Omnibus Objection 35 (cont.).
Nemerov, Lara	10/9/2009	0.6	Run ordered, adjourned, and withdrawn exhibits for Omnibus Objection 35.
O'Loughlin, Morgan	10/9/2009	0.5	Consolidate and organize detailed future objections file from H. Ferguson (CC) and distribute to S. Rinaldi (FTI) for review.
Nemerov, Lara	10/9/2009	0.3	Run ordered, adjourned, and withdrawn exhibits for Omnibus Objection 31.
Schaefer, Karl	10/9/2009	2.5	Insert events into table master event 306. Update claims to correct status.
Schaefer, Karl	10/9/2009	2.3	Validate date, perform quality checks for J Robinson (FTI). Insert data into master event 307.
Schaefer, Karl	10/9/2009	1.5	Generate Crystal report for Omnibus Objection 35.
Schaefer, Karl	10/9/2009	1.0	Update mst_event table per J. Robinson (FTI).
Schaefer, Karl	10/9/2009	1.0	Generate Crystal report for Omnibus Objection 31.
Schaefer, Karl	10/9/2009	0.5	Create Omnibus 37 Objections.
Nemerov, Lara	10/10/2009	3.0	Run ordered, adjourned, and withdrawn exhibits for Omnibus Objection 37.
Nemerov, Lara	10/10/2009	1.0	Finalize customized Crystal Report form for Omnibus Objections that will display setoff amounts for receipts.
Nemerov, Lara	10/10/2009	0.5	Review responses on filed exhibit for Omnibus Objection 37 in order to appropriately create adjourned exhibit.
Schaefer, Karl	10/10/2009	2.2	Generate Crystal report for Omnibus Objection 39.
Schaefer, Karl	10/10/2009	1.3	Generate Crystal report for Omnibus Objection 38.
Schaefer, Karl	10/10/2009	1.0	Generate Crystal report for Omnibus Objection 37.
Robinson, Joshua M.	10/11/2009	2.5	Review revised preference analysis data.
Robinson, Joshua M.	10/11/2009	1.5	Review and email D. Blanks (MW) orders for Omnibus Objection 31 and 35.
Robinson, Joshua M.	10/11/2009	1.4	Review and send a draft of objection to 503(b)(9) non goods claims.
Robinson, Joshua M.	10/11/2009	1.1	Rerun preference calculation program based on new staging data.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Robinson, Joshua M.	10/11/2009	0.9	Recalculate averages and deviations related to preference.
Robinson, Joshua M.	10/11/2009	0.6	Incorporate supplemental preference data in master database.
Coulombe, Stephen L	10/12/2009	0.6	Review claims waterfall prepared by M. O'Loughlin (FTI).
Rinaldi, Scott A	10/12/2009	0.9	Review claims waterfall prepared by M. O'Loughlin (FTI) with updates on recently filed Omnibus Objections.
Robinson, Joshua M.	10/12/2009	2.5	Review finalized setoff and non goods objections from L. Nemerov (FTI).
Robinson, Joshua M.	10/12/2009	1.5	Review changes to non goods Omnibus Objection.
Robinson, Joshua M.	10/12/2009	1.3	Review changes to Omnibus Objection 37 orders.
Robinson, Joshua M.	10/12/2009	1.3	Review 502d draft exhibits with S. Baker (SASMF).
Robinson, Joshua M.	10/12/2009	1.2	Work with P. Dangelo (SASMF) to produce supplemental orders to Omnibus Objection 10.
Robinson, Joshua M.	10/12/2009	1.1	Validate preference analysis for select vendors from J. Liberi (SASMF).
Robinson, Joshua M.	10/12/2009	1.0	Read and respond to various email questions.
Robinson, Joshua M.	10/12/2009	1.0	Email I. Fredrick's (SASMF) detailing select claim issues for setoff Omnibus Objection.
Robinson, Joshua M.	10/12/2009	0.9	Participate in various conversations with H. Ferguson (CC) regarding upcoming Omnis.
Robinson, Joshua M.	10/12/2009	0.7	Answer questions from L. Nemerov (FTI) to pull proof of claims requested by B. Stark (MW).
Cashman, Brian	10/12/2009	2.3	Review updated preferences analysis prepared by FTI to incorporate changes suggested by UCC advisors.
Cashman, Brian	10/12/2009	1.5	Meet with K. Bradshaw (CC) and her team to get update on landlord claim review.
Cashman, Brian	10/12/2009	0.3	Review claims waterfall.
Nemerov, Lara	10/12/2009	3.0	Create detail in Omnibus Objection 48 to display any administrative expense claim related to 503(b)(9) claim.
Nemerov, Lara	10/12/2009	3.0	Process Omnibus Objection 48 - modified exhibit for all claims to be setoff by receipts.
Nemerov, Lara	10/12/2009	1.7	Remove Penske and Quebecor from non goods objection.
Nemerov, Lara	10/12/2009	1.5	Revise amend exhibits for Omnibus Objection 35 - order claims 8751 and 11473.
Nemerov, Lara	10/12/2009	1.5	Calculate correct setoff amounts to display within Omnibus Objection 48 .
Nemerov, Lara	10/12/2009	1.3	Provide proofs of claim PDFs for claims per request of B. Stark (McGuire Woods).
O'Loughlin, Morgan	10/12/2009	0.8	Review order for Omnibus Objection 32, update claims waterfall with ordered, adjourned and withdrawn and tie back to Cams.
O'Loughlin, Morgan	10/12/2009	0.8	Review order for Omnibus Objection 36, update claims waterfall with ordered, adjourned and withdrawn and tie back to Cams.
O'Loughlin, Morgan	10/12/2009	0.6	Review order for Omnibus Objection 30, update claims waterfall with ordered, adjourned and withdrawn and tie back to Cams.
O'Loughlin, Morgan	10/12/2009	0.5	Review order for Omnibus Objection 33, update claims waterfall with ordered, adjourned and withdrawn and tie back to Cams.
O'Loughlin, Morgan	10/12/2009	0.5	Pull the listing of eight reclamation claims from Cams and distribute to B. Cashman (FTI) for review.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Schaefer, Karl	10/12/2009	2.0	Create Omnibus 10 second supplemental withdrawal mail files, and exhibit B.
Schaefer, Karl	10/12/2009	1.2	Insert and update claims and events into Omnibus 37.
Schaefer, Karl	10/12/2009	1.2	Generate query for Proof of claim for use of exporting blobs.
Schaefer, Karl	10/12/2009	0.8	Continue to revise and quality check Omnibus Objection 49.
Schaefer, Karl	10/12/2009	0.5	Load D502 data into CMS.
Schaefer, Karl	10/12/2009	0.5	Revise omnibus Objections 49 and 37 per request.
Rinaldi, Scott A	10/13/2009	1.4	Review summary schedule of future Omnibus Objections provided by M. O'Loughlin (FTI) and provide comments for updating notes.
Rinaldi, Scott A	10/13/2009	0.7	Review claims waterfall with changes made to future Omnibus Objections file provided by H. Ferguson (CC).
Robinson, Joshua M.	10/13/2009	2.1	Review omnibus objection 48 and make changes based on comments from S. Baker (SASMF).
Robinson, Joshua M.	10/13/2009	2.0	Incorporate preference amounts on 502d Omnibus Objection based on comments from Skadden.
Robinson, Joshua M.	10/13/2009	1.7	Review 502d objection with L. Nemerov (FTI).
Robinson, Joshua M.	10/13/2009	1.7	Make changes to setoff exhibits based on comments from Skadden.
Robinson, Joshua M.	10/13/2009	1.6	Participate in various conversations with S. Baker (SASMF) regarding Omnibus Objections.
Robinson, Joshua M.	10/13/2009	1.0	Bifurcate objections between law firms based on conflicts.
Robinson, Joshua M.	10/13/2009	0.9	Read and respond to email questions.
Cashman, Brian	10/13/2009	0.7	Review exhibit to Omnibus Objection #49.
Cashman, Brian	10/13/2009	0.7	Review exhibit to Omnibus Objection #52.
Cashman, Brian	10/13/2009	0.6	Review exhibit to Omnibus Objection #51.
Cashman, Brian	10/13/2009	0.5	Review exhibit to Omnibus Objection #50.
Cashman, Brian	10/13/2009	0.5	Review report of 8 reclamation claims and the distribute to company and its advisors.
Cashman, Brian	10/13/2009	0.4	Review exhibit to Omnibus Objection #48.
Nemerov, Lara	10/13/2009	2.7	Process Omnibus objection 48 - no liability exhibit and show total receivables that are disallowing the associated administrative expense claim.
Nemerov, Lara	10/13/2009	2.3	Process Omnibus Objection 50 no liability setoff report .
Nemerov, Lara	10/13/2009	2.3	Process Omnibus Objection 49 - no liability exhibit and show total receivables that are disallowing the associated administrative expense claim.
Nemerov, Lara	10/13/2009	2.0	Break out Omnibus Objection 48 into two exhibits per McGuire Woods and Skadden.
Nemerov, Lara	10/13/2009	2.0	Break out Omnibus Objection 49 into two exhibits per McGuire Woods and Skadden.
Nemerov, Lara	10/13/2009	1.7	Review 502d objection with J. Robinson (FTI).
O'Loughlin, Morgan	10/13/2009	1.2	Make updates to detailed claims waterfall per comments from S. Boehm (MGW) and ensure that adjourned claim amounts for each objection tie out.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
O'Loughlin, Morgan	10/13/2009	1.1	Read and review filed Omnibus Objections 48-52 dealing with set off and preference in support of updating the claims waterfall analysis.
O'Loughlin, Morgan	10/13/2009	0.9	Review and address comments from S. Boehm (MGW) regarding detailed Omnibus Objection roll forward supporting schedule for claims waterfall.
Schaefer, Karl	10/13/2009	2.3	Create mail files for Omnibus objections 48,49.
Schaefer, Karl	10/13/2009	1.5	Quality check preference list inputs for J. Robinson (FTI).
Schaefer, Karl	10/13/2009	1.0	Update Omnibus 42 tracker file, and complete mail file.
Schaefer, Karl	10/13/2009	0.9	Update Omnibus 49 and omnibus 50 lk_event table.
Schaefer, Karl	10/13/2009	0.5	Insert claims into claims management system.
Schaefer, Karl	10/13/2009	0.5	Upload table D502.
Schaefer, Karl	10/13/2009	0.3	Update to Omnibus Objection 9, and 503(b)(9) supplement .
Schaefer, Karl	10/13/2009	0.3	Update tracker file for Omnibus Objection 42.
Schaefer, Karl	10/13/2009	0.1	Update claims 14212, 14456 in CMS.
Coulombe, Stephen L	10/14/2009	0.8	Provide comments to B. Cashman (FTI) regarding management incentive payment structure for CEO.
Coulombe, Stephen L	10/14/2009	0.7	Review claims waterfall and adjourned claims status.
Rinaldi, Scott A	10/14/2009	0.9	Participate on call with J. Marcum (CC), B. Cashman (FTI), M. O'Loughlin (FTI), J. Robinson (FTI) and S. Boehm (MGW) regarding preparation of exhibit showing status of claims appearing on ordered objections.
Rinaldi, Scott A	10/14/2009	0.6	Review proofs of claims for eight reclamation and summarize findings for FTI team.
Robinson, Joshua M.	10/14/2009	1.6	Revise Omnibus Objection 10 supplemental order based on comments from Skadden.
Robinson, Joshua M.	10/14/2009	1.3	Work with L. Nemerov (FTI) to produce mail files for various Omnibus Objection orders.
Robinson, Joshua M.	10/14/2009	1.3	Prepare Omnibus Objection summary based on call with McGuire Woods.
Robinson, Joshua M.	10/14/2009	1.1	Participate on claims update call with H. Ferguson (CC).
Robinson, Joshua M.	10/14/2009	0.9	Participate on call with J. Marcum (CC), M. O'Loughlin (FTI), S. Rinaldi (FTI), B. Cashman (FTI) and S. Boehm (MGW) regarding preparation of exhibit showing status of claims appearing on ordered objections.
Robinson, Joshua M.	10/14/2009	0.9	Read and respond to various email questions.
Robinson, Joshua M.	10/14/2009	0.8	Work with S. Boehm (MW) to modify Omnibus Objection 34 orders.
Robinson, Joshua M.	10/14/2009	0.7	Partake in conversation with S. Baker (SASMF) detailing specific for Omnibus Objection 42 orders.
Robinson, Joshua M.	10/14/2009	0.4	Participate on call with M. O'Loughlin (FTI) regarding preparation of Omnibus Objection summary schedule intended for court on Thursday.
Robinson, Joshua M.	10/14/2009	0.4	Detail newly filed objection to M. O'Loughlin (FTI).
Cashman, Brian	10/14/2009	1.4	Participate in claims meeting with Company and its advisors regarding landlord claims with K. Bradshaw (CC).
Cashman, Brian	10/14/2009	0.9	Participate on call with J. Marcum (CC), M. O'Loughlin (FTI), S. Rinaldi (FTI), J. Robinson (FTI) and S. Boehm (MGW) regarding preparation of exhibit showing status of claims appearing on ordered objections.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Cashman, Brian	10/14/2009	0.9	Participate in claims meeting with Company and its advisors regarding Tax claims with J. MacDonald (CC).
Cashman, Brian	10/14/2009	0.6	Participate in claims meeting with Company and its advisors regarding general claims with H. Ferguson (CC).
Cashman, Brian	10/14/2009	0.5	Discuss reclamation claims with D. Foley (MW).
Cashman, Brian	10/14/2009	0.4	Participate on call with S. Boehm (MW) regarding status of adjourned claims reporting.
Cashman, Brian	10/14/2009	0.4	Participate in claims meeting with Company and its advisors regarding HR claims with A. Pietrantoni (CC).
Cashman, Brian	10/14/2009	0.3	Review agenda for claims review meeting.
O'Loughlin, Morgan	10/14/2009	1.3	Run analysis for objections 48-52 to ensure the effect of claims appearing on multiple objections are not double counted.
Nemerov, Lara	10/14/2009	1.3	Work with J. Robinson (FTI) to produce mail files for various Omnibus Objection orders.
O'Loughlin, Morgan	10/14/2009	0.9	Participate on call with J. Marcum (CC), B. Cashman (FTI), S. Rinaldi (FTI), J. Robinson (FTI) and S. Boehm (MGW) regarding preparation of exhibit showing status of claims appearing on ordered objections.
O'Loughlin, Morgan	10/14/2009	0.7	Add line item in claims waterfall analysis for unliquidated and claim counts by class.
Nemerov, Lara	10/14/2009	0.7	Create exhibit b files for Omnibus objection 36, 30, 32 and provide to J. Robinson (FTI).
O'Loughlin, Morgan	10/14/2009	0.6	Exchange emails with L. Nemerov (FTI) regarding tying the exhibits from Omnibus Objections 48-52 back to the Cams detail report.
O'Loughlin, Morgan	10/14/2009	0.6	Review claims report example from S. Boehm (MGW) needed for court hearing on Thursday.
O'Loughlin, Morgan	10/14/2009	0.6	Update the 'claimant withdrawn' line of the claims waterfall to reflect latest detail per Cams.
O'Loughlin, Morgan	10/14/2009	0.4	Participate on call with J. Robinson (FTI) regarding preparation of Omnibus Objection summary schedule intended for court on Thursday.
O'Loughlin, Morgan	10/14/2009	0.3	Move Panasonic claims stipulation from the draft to filed section of the detailed supporting schedule.
Schaefer, Karl	10/14/2009	1.5	Modify Omnibus 50, addition of MOTFX and MOTDX events to claims.
Schaefer, Karl	10/14/2009	1.3	Modify amounts of Omnibus Objections 51,52. Removal of draft events.
Schaefer, Karl	10/14/2009	1.2	Quality control checks Omnibus Objection 51,52,50. Prepare for 06-07 A/P data load.
Schaefer, Karl	10/14/2009	0.5	Identify changes for setoff Omnibus; quality checks of administrative claims.
Duffy, Robert J	10/15/2009	1.0	Participate on call with S. Coulombe (FTI) and J. Marcum (CC) regarding claims reconciliation process and timing.
Coulombe, Stephen L	10/15/2009	1.0	Participate on call with R. Duffy (FTI) and J. Marcum (CC) regarding claims reconciliation process and timing.
Coulombe, Stephen L	10/15/2009	0.6	Provide comments to B. Cashman (FTI) regarding landlord claims reconciliation process.
Robinson, Joshua M.	10/15/2009	2.3	Pull down claims information requested by B. Fose (CC).
Robinson, Joshua M.	10/15/2009	2.2	Assist L. Nemerov (FTI) with claims load questions.
Robinson, Joshua M.	10/15/2009	1.8	Prepare adjourn exhibits for Omni's 25 and 26 based on comments from Skadden.
Robinson, Joshua M.	10/15/2009	1.4	Finalize Omnibus Objection summary to McGuire Woods.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Robinson, Joshua M.	10/15/2009	0.8	Assist B. Fose (CC) with questions and access to CMSI.
Cashman, Brian	10/15/2009	0.4	Discuss landlord claims process and status with K. Bradshaw (CC).
Cashman, Brian	10/15/2009	0.4	Review adjourned claims listing.
Cashman, Brian	10/15/2009	0.3	Review future objections file.
Cashman, Brian	10/15/2009	0.2	Discuss prior GOB sales tax and if they are included in priority claims with M. Mosier (CC).
Cashman, Brian	10/15/2009	0.1	Discuss stub rent and if they are included in admin claims with M. Mosier (CC).
Cashman, Brian	10/15/2009	0.1	Review updated cash at effective date analysis including updated claims information.
Nemerov, Lara	10/15/2009	3.0	Create summary exhibit for Omnibus Objection 37 and 36 and process all related exhibits to send to team.
Nemerov, Lara	10/15/2009	2.0	Show claim 12076 being survived by claim 14427 on Omnibus Objection 35 duplicate ordered exhibit.
Nemerov, Lara	10/15/2009	1.6	Process exhibit D for 37th Omnibus objection and provide to J. Wharton (SASMF).
Nemerov, Lara	10/15/2009	1.4	Provide Omnibus Objection 48-52 claim listing to M. O'Loughlin for purposes of efficient waterfall analysis.
O'Loughlin, Morgan	10/15/2009	1.2	Revise layout of claims waterfall to bifurcate ordered from filed Omnibus Objections.
O'Loughlin, Morgan	10/15/2009	1.0	Set up schedule that has allowed, in review and not yet in review process to better analyze bottom line of claims waterfall and distribute to H. Ferguson (CC) to update.
Schaefer, Karl	10/15/2009	2.0	Update Omnibus Objection 44. Updated docketing errors per request of Ken Babb (CCS).
Schaefer, Karl	10/15/2009	1.2	Generate mail files for Omnibus 25 and 26.
Schaefer, Karl	10/15/2009	0.8	Load File for J. Robinson (FTI) into CMS.
Robinson, Joshua M.	10/16/2009	1.7	Review draft of Omnibus Objection 53 amendment draft and send to H. Ferguson (CC) for review.
Robinson, Joshua M.	10/16/2009	1.6	Begin to prepare amended claims for objection.
Robinson, Joshua M.	10/16/2009	1.4	Coordinate mail files for KCC on recently filed orders.
Robinson, Joshua M.	10/16/2009	1.0	Pull Select vendor preference numbers and send to B. Fose (CC).
Robinson, Joshua M.	10/16/2009	0.9	Read and respond to email questions .
Robinson, Joshua M.	10/16/2009	0.7	Participate in various conversations with H. Ferguson (CC) regarding upcoming Omnis.
Robinson, Joshua M.	10/16/2009	0.7	Finalize Omnibus Objection 37 orders based on comments from S. Boehm (MW).
Robinson, Joshua M.	10/16/2009	0.5	Finalize Omnibus Objection 34 orders based on comments from S. Boehm (MW).
Cartwright, Emily	10/16/2009	0.3	Participate in discussion with L. Nemerov (FTI) regarding flagging claims on second Omnibus Objections in CMS.
Nemerov, Lara	10/16/2009	1.8	Process file from S. Baker (SASMF) and subsequently create amend exhibit to file on Omnibus Objection 53.
Nemerov, Lara	10/16/2009	1.7	Create mail files for Omnibus Objection 31 and provide to KCC.
Nemerov, Lara	10/16/2009	1.3	Create summary of all claims that have been withdrawn but also are filed and/or ordered on an Omnibus Objection.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
O'Loughlin, Morgan	10/16/2009	0.9	Create variance report from exhibits to Cams on a gross level and distribute to J. Robinson (FTI) for review.
O'Loughlin, Morgan	10/16/2009	0.9	Make formatting changes for claims waterfall with guidance from B. Cashman (FTI).
Nemerov, Lara	10/16/2009	0.4	Participate on call with M. O'Loughlin (FTI) regarding the status of updating Cams to reflect modified reconciled amounts due to set off.
O'Loughlin, Morgan	10/16/2009	0.4	Participate on call with L. Nemerov (FTI) regarding the status of updating Cams to reflect modified reconciled amounts due to set off.
Nemerov, Lara	10/16/2009	0.3	Participate in discussion with E. Cartwright (FTI) regarding flagging claims on second Omnibus Objections in CMS.
Schaefer, Karl	10/16/2009	2.0	Modify events for Omnibus Objections 48,49,50,51.
Schaefer, Karl	10/16/2009	1.5	Generate file and perform quality checks for Omnibus Objection 31 .
Schaefer, Karl	10/16/2009	1.0	Generate mail files for Omnibus Objection 31.
Schaefer, Karl	10/16/2009	0.8	Update "modified" claims from Omnibus Objection 37, correct errors.
Schaefer, Karl	10/16/2009	0.8	Correct docketing errors in CMSI per request of J. Robinson (FTI).
Robinson, Joshua M.	10/18/2009	0.8	Participate in discussion with I. Fredrick's (SASMF) regarding preference analysis numbers.
Robinson, Joshua M.	10/19/2009	1.8	Review and validate preference numbers for select vendor requested from J. Liberi (SASMF).
Robinson, Joshua M.	10/19/2009	1.6	Prepare and send Omnibus Objection 54 draft for review.
Robinson, Joshua M.	10/19/2009	1.3	Begin to prepare objection to reclassify.
Robinson, Joshua M.	10/19/2009	1.1	Prepare supplemental orders for Omnibus Objection 9.
Robinson, Joshua M.	10/19/2009	1.1	Begin to coordinate claims for tax objection.
Robinson, Joshua M.	10/19/2009	1.0	Read and respond to email questions.
Robinson, Joshua M.	10/19/2009	0.8	Answer questions from L. Nemerov (FTI) related to objection preparation.
Robinson, Joshua M.	10/19/2009	0.5	Participate in various discussions with H. Ferguson (CC) regarding upcoming objections.
Cashman, Brian	10/19/2009	0.2	Email H. Ferguson (CC) about scheduling of next claims meeting.
Nemerov, Lara	10/19/2009	3.0	Review file from H. Ferguson (CC) and subsequently create a draft exhibit for Omnibus objection 54.
Nemerov, Lara	10/19/2009	2.4	Create Omnibus Objection 55 and ensure claims are appropriately listed as parent vs. child.
Nemerov, Lara	10/19/2009	2.4	Create draft exhibit for Omnibus Objection 55 duplicates - exclude claims 14567 and 14534 due to omnibus objection 43.
Nemerov, Lara	10/19/2009	1.5	Process Omnibus Objection 54 - filed exhibit with 3 additional tax claims from J. Knopke (CC).
O'Loughlin, Morgan	10/19/2009	1.4	Update claim reduction and count amounts for Omnibus Objection 48-52.
O'Loughlin, Morgan	10/19/2009	1.2	Continue to tie out Omnibus Objections 48-52 from the exhibits to Cams.
O'Loughlin, Morgan	10/19/2009	1.0	Ensure that claim reduction amounts are not double counted that appeared on Omnibus Objections 48-52.
Nemerov, Lara	10/19/2009	0.9	Create mail file for Omnibus Objection 53 and send to KCC.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Nemerov, Lara	10/19/2009	0.7	Review possible claims to be drafted on omnibus objection 55 - check history of claims for prior Omnibus objections.
Nemerov, Lara	10/19/2009	0.6	Review file from H. Ferguson (CC) - admin objections non HR claims and discuss with J. Robinson (FTI).
Nemerov, Lara	10/19/2009	0.5	Make title change to Omnibus Objection 37 exhibit b - amends per request of S. Boehm (McGuire Woods).
Schaefer, Karl	10/19/2009	2.5	Perform quality checks on Omnibus 54. Generate query and perform updates to omnibus 54.
Schaefer, Karl	10/19/2009	2.0	Update claims for Omnibus 37. Create Mail file for omnibus 9.
Schaefer, Karl	10/19/2009	1.5	Generate and perform quality checks Omnibus 9 .
Schaefer, Karl	10/19/2009	1.0	Identify withdrawn claims. Create all events for Omnibus 54.
Schaefer, Karl	10/19/2009	0.5	Create mail file for Omnibus 53.
Schaefer, Karl	10/19/2009	0.5	Create events for Omnibus 55 in oracle.
Robinson, Joshua M.	10/20/2009	2.4	Research number and dollar amount of rebate claims .
Robinson, Joshua M.	10/20/2009	1.7	Answer questions from L. Nemerov (FTI) related to objection preparation.
Robinson, Joshua M.	10/20/2009	1.5	Pull updated preference information for select vendor.
Robinson, Joshua M.	10/20/2009	1.4	Review and finalize tax objection report.
Robinson, Joshua M.	10/20/2009	1.4	Review and analyze Omnibus Objection 55 drafts.
Robinson, Joshua M.	10/20/2009	1.1	Review Omnibus Objection 57 and sent to company for approval.
Robinson, Joshua M.	10/20/2009	0.9	Run validation queries against objections to tie out totals.
Robinson, Joshua M.	10/20/2009	0.8	Read and respond to various email questions.
Robinson, Joshua M.	10/20/2009	0.7	Research and respond to email question from L. Horst (CC).
Robinson, Joshua M.	10/20/2009	0.7	Participate on call with H. Ferguson (CC) to validate Omnis to be filed.
Robinson, Joshua M.	10/20/2009	0.4	Review preference email from I. Fredrick's (SASMF) to be sent to UCC.
Nemerov, Lara	10/20/2009	3.0	Change draft Omnibus Objection 55 to reflect identified amounts for claims that have been modified on previous omnibus objections.
Nemerov, Lara	10/20/2009	3.0	Create draft Omnibus Objection 57 - reclass claim class to unsecured.
Nemerov, Lara	10/20/2009	2.0	Process file from H. Ferguson (CC) - admin objections non HR claims to create draft exhibit for Omnibus Objection 54.
O'Loughlin, Morgan	10/20/2009	1.4	Reorganize claims waterfall into four sections: ordered, filed, drafted and other.
Nemerov, Lara	10/20/2009	1.4	Make changes to filed events on Omnibus Objection 9 and provide ordered and adjourned exhibits to J. Robinson (FTI).
O'Loughlin, Morgan	10/20/2009	1.2	Finalize updating claims waterfall with set off objections.
Nemerov, Lara	10/20/2009	0.9	Make changes to claims 9544, 5836 and re-create draft Omnibus Objection 57.
O'Loughlin, Morgan	10/20/2009	0.9	Review future objections file from H. Ferguson (CC) and test against waterfall to ensure there is not any double counting of claim reductions.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
O'Loughlin, Morgan	10/20/2009	0.9	Update future objection summary schedule with new file provided by H. Ferguson (CC).
O'Loughlin, Morgan	10/20/2009	0.7	Create analysis for S. Baker (SASMF) highlighting duplication of utility providers requests for utility reserve funded account and filed administrative claims.
Nemerov, Lara	10/20/2009	0.7	Remove claim 14581 from Omnibus objection 55.
O'Loughlin, Morgan	10/20/2009	0.6	Investigate HP claim #1076 and exchange emails with J. Robinson (FTI) regarding treatment of this claim for the waterfall.
O'Loughlin, Morgan	10/20/2009	0.6	Participate in meeting with H. Ferguson (CC) to discuss the future objections file and integrating into the claims waterfall.
O'Loughlin, Morgan	10/20/2009	0.4	Reclassify Panasonic #1254 into the single claim objection bucket from the court stipulation section.
Schaefer, Karl	10/20/2009	1.8	Develop query and generate mail file for Omnibus Objection 56, 57.
Schaefer, Karl	10/20/2009	1.3	Remove and insert claims for Omnibus 57 per KCC update.
Schaefer, Karl	10/20/2009	1.0	Update Omnibus 57 reclassify claims to unsecured.
Schaefer, Karl	10/20/2009	1.0	Generate Mail file Omnibus 58, update tracker file.
Schaefer, Karl	10/20/2009	0.7	Validate data for J. Robinson (FTI).
Schaefer, Karl	10/20/2009	0.7	Create Omnibus Objection 54 mail files.
Schaefer, Karl	10/20/2009	0.5	Insert and delete claims for Omnibus Objection 54 and send to L. Nemerov (FTI).
Schaefer, Karl	10/20/2009	0.5	Compile mail files for M. O'Loughlin (FTI).
Schaefer, Karl	10/20/2009	0.4	Rerun Omnibus 54 per request of J. Robinson (FTI).
Schaefer, Karl	10/20/2009	0.4	Create events for Omnibus 58. Remove events from event 366.
Schaefer, Karl	10/20/2009	0.3	Insert Claims into master event for omnibus 56.
Schaefer, Karl	10/20/2009	0.3	Identify changes for Omnibus 54.
Schaefer, Karl	10/20/2009	0.3	Quality check Omnibus Objection 57.
Schaefer, Karl	10/20/2009	0.2	Create lookup events for Omnibus 56.
Coulombe, Stephen L	10/21/2009	1.0	Participate on call with J. Marcum (CC) and R. Duffy (FTI) to discuss claims waterfall and key assumptions that support cash at effective date analysis.
Duffy, Robert J	10/21/2009	1.0	Participate on call with J. Marcum (CC) and S. Coulombe (FTI) to discuss claims waterfall and key assumptions that support cash at effective date analysis.
Robinson, Joshua M.	10/21/2009	2.1	Review finalized versions of Omnibus Objection 56 with counsel.
Robinson, Joshua M.	10/21/2009	2.0	Answer questions from L. Nemerov (FTI) related to Omnibus objection preparation.
Robinson, Joshua M.	10/21/2009	2.0	Review finalized versions of Omnibus Objection 57 with counsel.
Robinson, Joshua M.	10/21/2009	1.8	Review finalized versions of Omnibus Objection 55 with counsel.
Robinson, Joshua M.	10/21/2009	1.5	Review finalized versions of Omnibus Objection 53 with counsel.
Robinson, Joshua M.	10/21/2009	1.0	Participate in discussion w L. Nemerov (FTI) to summarize Omnibus Objections 53-59.
Robinson, Joshua M.	10/21/2009	1.0	Review finalized versions of Omnibus Objection 54 with counsel.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Robinson, Joshua M.	10/21/2009	0.6	Communicate docketing changes to KCC.
Cashman, Brian	10/21/2009	0.5	Review status and overview of Canadian bankruptcy proceedings report provided by M. Mosier (CC).
Cashman, Brian	10/21/2009	0.3	Review latest version of stub rent file and ask M. Mosier (CC) for updated file to send to UCC advisors.
Cashman, Brian	10/21/2009	0.3	Discuss prior to GOB sales tax claims with M. Mosier (CC).
Cashman, Brian	10/21/2009	0.3	Answer question from Protiviti regarding stub rent and send updated file of outstanding stub rent.
Cashman, Brian	10/21/2009	0.3	Discuss updated status of adjourned claims report with S. Boehm (MW).
Cashman, Brian	10/21/2009	0.3	Review claims waterfall and send comments to M. O'Loughlin (FTI) to update.
Nemerov, Lara	10/21/2009	2.2	Change Omnibus Objection 58 to reflect all unliquidated claims are displayed as "UNL".
O'Loughlin, Morgan	10/21/2009	1.4	Tie reconciled class and amounts per Cams to claims waterfall to proof out remaining claims line of waterfall.
Nemerov, Lara	10/21/2009	1.4	Create exhibit B for Omnibus Objections 56 and 57.
O'Loughlin, Morgan	10/21/2009	1.1	Update notes for claims waterfall analysis to properly reflect status of filed Omnibus Objections.
Nemerov, Lara	10/21/2009	1.1	Make revisions to Omnibus Objection 53 per request of S. Boehm (McGuire Woods) - amended claims.
Nemerov, Lara	10/21/2009	1.0	Reflect docketing changes for claim 642 on draft exhibit for Omnibus Objection 55.
Nemerov, Lara	10/21/2009	1.0	Participate in discussion with J. Robinson (FTI) to summarize Omnibus Objections 53-59.
Nemerov, Lara	10/21/2009	1.0	Change title header for Omnibus Objection 53 - exhibit b and c.
Nemerov, Lara	10/21/2009	0.7	Create exhibit B for Omnibus Objection 55.
Nemerov, Lara	10/21/2009	0.7	Create exhibit b for Omnibus Objection 53.
Nemerov, Lara	10/21/2009	0.7	Create exhibit b for Omnibus Objection 50.
Nemerov, Lara	10/21/2009	0.7	Create exhibit B for Omnibus Objection 58.
O'Loughlin, Morgan	10/21/2009	0.7	Update the gross claim dollars and count filed by class for claims waterfall report.
O'Loughlin, Morgan	10/21/2009	0.6	Participate in meeting with J. Marcum (CC) regarding new layout of claims waterfall.
O'Loughlin, Morgan	10/21/2009	0.5	Follow up with S. Boehm (MGW) regarding status of adjourned claims tracking reports.
Nemerov, Lara	10/21/2009	0.5	Contact E. Gershbein (KCC) regarding docketing changes for claim 642 - Teleco.
O'Loughlin, Morgan	10/21/2009	0.4	Format and send future objections data file to B. Cashman (FTI).
Schaefer, Karl	10/21/2009	2.5	Update Omnibus Objection 54, created exhibits C,D,E,F.
Schaefer, Karl	10/21/2009	1.5	Create exhibits B,C,D for Omnibus 57-Draft.
Schaefer, Karl	10/21/2009	1.5	Updates to Omnibus 54 per KCC request.
Schaefer, Karl	10/21/2009	1.1	Create exhibits C, D, update claims/events, performed Quality checks on Omnibus 58.
Schaefer, Karl	10/21/2009	1.0	Change the non-goods objection to omnibus 59 from Omnibus 58.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Schaefer, Karl	10/21/2009	0.9	Change all events in CMS from 57 to 58.
Schaefer, Karl	10/21/2009	0.3	Quality check Omnibus Objection 56 for L. Nemerov (FTI).
Coulombe, Stephen L	10/22/2009	0.5	Review claims waterfall and provide edits to M. O'Loughlin (FTI) regarding adjourned claims section of analysis.
Rinaldi, Scott A	10/22/2009	1.2	Review the new layout of the claims waterfall and sensitivity assumptions compared to prior version.
Robinson, Joshua M.	10/22/2009	2.2	Provide preference raw data detail for select vendor to D. Foley (MW).
Robinson, Joshua M.	10/22/2009	1.5	Assist L. Nemerov (FTI) with questions related to Omnibus Objection order preparation.
Robinson, Joshua M.	10/22/2009	1.4	Begin to process responses from Omni's 38 - 42.
Robinson, Joshua M.	10/22/2009	1.0	Adjust and provide preference raw data detail for select vendor to D. Foley (MW).
Robinson, Joshua M.	10/22/2009	0.8	Participate on call with D. Foley (MW) and I. Fredrick's (SASMF) regarding data to provide for 502d claimants.
Robinson, Joshua M.	10/22/2009	0.7	Read and respond to email questions.
Robinson, Joshua M.	10/22/2009	0.5	Email UCC detailing preference data to be provided.
Robinson, Joshua M.	10/22/2009	0.4	Assist M. O'Loughlin (FTI) regarding questions to recently filed Omnibus Objection.
Cashman, Brian	10/22/2009	0.5	Review claims waterfall with M. O'Loughlin (FTI) and discuss changes to be made.
Cashman, Brian	10/22/2009	0.4	Participate on call with M. O'Loughlin (FTI) regarding the new layout of the claims waterfall and sensitivity assumptions.
Nemerov, Lara	10/22/2009	2.1	Create non goods Omnibus Objection - 59.
Nemerov, Lara	10/22/2009	2.1	Remove claim 941, 713 from Omnibus Objection 53 - reflect in draft exhibit and exhibit b.
Nemerov, Lara	10/22/2009	1.3	Make changes to HR and non HR admin objections to correctly reflect claim 13656 per A. Pietrantoni(CC).
O'Loughlin, Morgan	10/22/2009	1.0	Update claims waterfall with comments from J. Marcum (CC) and M. Mosier (CC).
O'Loughlin, Morgan	10/22/2009	0.8	Use Cams to create update adjourned claims for those objections that have been ordered but not docketed with the courts.
O'Loughlin, Morgan	10/22/2009	0.7	Participate in meeting with M. Mosier (CC) and J. Marcum (CC) to discuss creating new adjourned claims breakout to show downside risks with filed, unordered objections.
O'Loughlin, Morgan	10/22/2009	0.6	Analyze the adjournment rate for filed Omnibus Objections and extrapolate that rate to filed objections.
Nemerov, Lara	10/22/2009	0.5	Remove claim 8054 from Omnibus Objection 58 - reflect in draft exhibit and exhibit b.
O'Loughlin, Morgan	10/22/2009	0.4	Participate on call with B. Cashman (FTI) regarding the new layout of the claims waterfall and sensitivity assumptions.
O'Loughlin, Morgan	10/22/2009	0.4	Work with J. Robinson (FTI) regarding questions to recently filed Omnibus Objection.
O'Loughlin, Morgan	10/22/2009	0.3	Review claims waterfall with B. Cashman (FTI) and discuss changes to be made.
Schaefer, Karl	10/22/2009	2.5	Continue to prepare mail files for M. O'Loughlin (FTI), Omnibus Objection's 55, 56.
Schaefer, Karl	10/22/2009	2.1	Change all events on Omnibus Objection's 53-59 from draft to file.
Schaefer, Karl	10/22/2009	2.1	Prepare mail files for M. O'Loughlin (FTI), Omnibus Objection's 53,54 .

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Schaefer, Karl	10/22/2009	1.0	Develop query and generate mail file for Omnibus Objection 53, 58.
Schaefer, Karl	10/22/2009	0.8	Continue to prepare mail files for M. O'Loughlin (FTI), Omnibus Objection's 57,58.
Robinson, Joshua M.	10/23/2009	2.1	Provide breakout by claim class of those claims on Omni's 53-59.
Robinson, Joshua M.	10/23/2009	2.0	Pull detailed preference analysis for select vendors and send to B. Fose (CC).
Robinson, Joshua M.	10/23/2009	1.3	Begin to assemble data dictionary document for UCC regarding preference data.
Robinson, Joshua M.	10/23/2009	0.6	Participate on call with H. Ferguson (CC) to discuss data field meanings.
Cashman, Brian	10/23/2009	0.3	Review updated claims waterfall for Skadden comments.
Nemerov, Lara	10/23/2009	1.3	Make changes to Omnibus Objection 57 - non HR disallow per request of I. Fredericks (SASMF).
Nemerov, Lara	10/23/2009	1.0	Reflect docketing changes for claim 14050 on draft exhibit for Omnibus Objection 56.
Nemerov, Lara	10/23/2009	0.7	Reflect changes within CMS for Omnibus Objection 53 and recreate exhibit b.
Nemerov, Lara	10/23/2009	0.5	Contact E. Gershbein (KCC) regarding docketing changes for claim 14050.
Nemerov, Lara	10/23/2009	0.5	Send data files to I. Panizales (KCC) for Omnibus Objections 54-57.
Rinaldi, Scott A	10/24/2009	0.9	Review allowed claim range assumptions in cash and claims at effective date analysis.
Robinson, Joshua M.	10/24/2009	2.5	Begin to stage and prepare preference raw data detail for select vendors.
Robinson, Joshua M.	10/24/2009	2.0	Pull together finalized preference data dictionary document for UCC.
Robinson, Joshua M.	10/25/2009	2.6	Pull together technical document detailing step by step data nuances in calculating preference.
Robinson, Joshua M.	10/25/2009	1.4	Finalize extract and email preference data for select vendors and email to UCC.
Coulombe, Stephen L	10/26/2009	0.7	Review claims waterfall draft and provide edits to M. O'Loughlin (FTI).
Rinaldi, Scott A	10/26/2009	0.6	Review claims waterfall listing that supports the gross claims filed amounts.
Rinaldi, Scott A	10/26/2009	0.4	Review claims waterfall for adjourned amounts compared to prior version for reasonableness.
Robinson, Joshua M.	10/26/2009	1.6	Pull raw preference data for select vendors based on request from Skadden.
Robinson, Joshua M.	10/26/2009	1.5	Rerun Omni's 34 and 37 based on comments from S. Boehm (MW).
Robinson, Joshua M.	10/26/2009	1.4	Provide extract of priority admin and secured claims for UCC.
Robinson, Joshua M.	10/26/2009	1.0	Respond to questions from L. Nemerov (FTI) to make docketing claim changes in CMS.
Robinson, Joshua M.	10/26/2009	0.8	Participate in various conversations with S. Baker (SASMF) regarding raw preference data.
Robinson, Joshua M.	10/26/2009	0.3	Discuss with B. Cashman (FTI) the report of claims filed.
Robinson, Joshua M.	10/26/2009	0.3	Rerun Omnibus Objection 35 orders based on comments from S. Boehm (MW).
Robinson, Joshua M.	10/26/2009	0.2	Discuss with B. Cashman (FTI) the need to provide Protiviti the detail of claims filed.
Robinson, Joshua M.	10/26/2009	0.1	Read and respond to email questions.
Cashman, Brian	10/26/2009	0.9	Review email from H. Ferguson (CC) regarding receivables in excess of claims and discuss with J. Marcum (CC) the analysis to be completed.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Cashman, Brian	10/26/2009	0.8	Review listing of adjourned claims prepared by S. Boehm (MW).
Cashman, Brian	10/26/2009	0.4	Review report of claims filed.
Cashman, Brian	10/26/2009	0.3	Discuss with J. Robinson (FTI) the report of claims filed.
Cashman, Brian	10/26/2009	0.2	Discuss with J. Robinson (FTI) the need to provide Protiviti the detail of claims filed.
Cashman, Brian	10/26/2009	0.2	Distribute to Skadden listing of claims filed that agrees to starting line of claims waterfall.
Nemerov, Lara	10/26/2009	2.2	Create summaries of Omnibus Objections 53-59 per request of J. Robinson (FTI) to show total number and amount of claims that have been disallowed and/or modified.
Nemerov, Lara	10/26/2009	1.3	Create ordered and adjourned exhibits for Omnibus Objections 39 to appropriately reflect creditors' responses.
Nemerov, Lara	10/26/2009	1.3	Create ordered and adjourned exhibits for Omnibus Objections 38 to appropriately reflect creditors' responses.
Nemerov, Lara	10/26/2009	1.3	Create ordered and adjourned exhibits for Omnibus Objections 40 to appropriately reflect creditors' responses.
O'Loughlin, Morgan	10/26/2009	1.0	Update claims waterfall with claim reduction amount by class for Omnibus Objection 55 and tie back to docketed objection.
Nemerov, Lara	10/26/2009	1.0	Send data files to I. Panizales (KCC) for Omnibus Objections 53 and 58.
O'Loughlin, Morgan	10/26/2009	0.9	Update claims waterfall with claim reduction amount by class for Omnibus Objection 56 and tie back to docketed objection.
Nemerov, Lara	10/26/2009	0.9	Create ordered and adjourned exhibits for Omnibus Objection 41 to appropriately reflect creditors' responses.
O'Loughlin, Morgan	10/26/2009	0.9	Update claims waterfall with claim reduction amount by class for Omnibus Objection 53 and tie back to docketed objection.
O'Loughlin, Morgan	10/26/2009	0.8	Review adjourned claims filed prepared by S. Boehm (MGW) and compare to claims waterfall adjourned amounts.
O'Loughlin, Morgan	10/26/2009	0.8	Update claims waterfall with claim reduction amount by class for Omnibus Objection 54 and tie back to docketed objection.
Schaefer, Karl	10/26/2009	0.5	Perform Quality checks of claims modifications in CMSI.
Schaefer, Karl	10/26/2009	0.5	Update master tracker file.
Rinaldi, Scott A	10/27/2009	1.0	Review claims waterfall and associated exhibits for recently filed Omnibus Objections 53-58.
Robinson, Joshua M.	10/27/2009	2.5	Finalize preparation of EP preference vendor analysis.
Robinson, Joshua M.	10/27/2009	2.5	Answer questions from L. Nemerov (FTI) related to claims database.
Robinson, Joshua M.	10/27/2009	1.3	Discuss question on select preference vendor with H. Ferguson (CC).
Robinson, Joshua M.	10/27/2009	0.7	Read and respond to email questions.
Cashman, Brian	10/27/2009	0.5	Review Omnibus Objection 31 documentation to assist in updating the claims waterfall.
Cashman, Brian	10/27/2009	0.4	Communicate to S. Boehm (MW) about summary schedule of adjourned claims.
Cashman, Brian	10/27/2009	0.3	Communicate to M. Mosier (CC) the need to compare claims processed against utility reserve account against the utility claims filed.
Cashman, Brian	10/27/2009	0.2	Discuss adjourned claims process with M. Mosier (CC).

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Nemerov, Lara	10/27/2009	1.5	Review claims waterfall analysis and create procedure within CMS to reflect Omnibus detail.
O'Loughlin, Morgan	10/27/2009	1.3	Update claims waterfall with adjourned and withdrawn claims for Omnibus Objection 31 on a claims reduction amount.
Nemerov, Lara	10/27/2009	1.3	Review modified amounts created from Omnibus Objection 56 and ensure identified amount is correct in CMS.
Nemerov, Lara	10/27/2009	1.2	Review modified amounts created from Omnibus Objection 59 and ensure identified amount is correct in CMS.
O'Loughlin, Morgan	10/27/2009	1.1	Review ordered Omnibus Objection 31 and create schedule that ties back to Cams.
Nemerov, Lara	10/27/2009	1.0	Review modified amounts created from Omnibus Objection 53 and ensure identified amount is correct in CMS.
Nemerov, Lara	10/27/2009	1.0	Review modified amounts created from Omnibus Objection 58 and ensure identified amount is correct in CMS.
Nemerov, Lara	10/27/2009	0.9	Review modified amounts created from Omnibus Objection 55 and ensure identified amount is correct in CMS.
O'Loughlin, Morgan	10/27/2009	0.9	Update claims waterfall with claim reduction amount by class for Omnibus Objection 58 and tie back to docketed objection.
O'Loughlin, Morgan	10/27/2009	0.9	Prepare detailed listing of secured, administrative and 503(b)(9) claims to support 'total claims filed' line of claims waterfall.
Nemerov, Lara	10/27/2009	0.8	Review modified amounts created from Omnibus Objection 57 and ensure identified amount is correct in CMS.
Nemerov, Lara	10/27/2009	0.8	Review modified amounts created from Omnibus Objection 54 and ensure identified amount is correct in CMS.
O'Loughlin, Morgan	10/27/2009	0.8	Update claims waterfall with claim reduction amount by class for Omnibus Objection 57 and tie back to docketed objection.
O'Loughlin, Morgan	10/27/2009	0.7	Update claims waterfall with claim reduction amount by class for Omnibus Objection 59 and tie back to docketed objection.
O'Loughlin, Morgan	10/27/2009	0.7	Revise report showing overlap between the utilities reserve account and administrative claims with comments from B. Cashman (FTI).
Nemerov, Lara	10/27/2009	0.5	Provide M. O'Loughlin (FTI) data file for Omnibus Objection 31 for purposes of efficient waterfall analysis.
Schaefer, Karl	10/27/2009	2.0	Generate query for claims waterfall to tie to ordered Omnibus Objections provided by M. O'Loughlin (FTI).
Schaefer, Karl	10/27/2009	1.5	Continue to modify query for claims waterfall to enable tie to ordered Omnibus Objections provided by M. O'Loughlin (FTI).
Schaefer, Karl	10/27/2009	1.5	Modify query for claims waterfall to tie to ordered Omnibus Objections provided by M. O'Loughlin (FTI).
Schaefer, Karl	10/27/2009	1.4	Update CMSI docket per J Robinson (FTI).
Schaefer, Karl	10/27/2009	1.0	Update claims per KCC 16 file load; fix docketing errors.
Coulombe, Stephen L	10/28/2009	0.6	Participate in meeting with M. Mosier (CC) regarding claims reconciliation process and next steps.
Robinson, Joshua M.	10/28/2009	2.4	Work with L. Nemerov (FTI) on claim status of certain claims.
Robinson, Joshua M.	10/28/2009	2.3	Work with B. Cashman (FTI) on questions to certain claims posed from UCC.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Robinson, Joshua M.	10/28/2009	1.6	Pull raw preference data for select vendors based on request from Skadden.
Robinson, Joshua M.	10/28/2009	1.0	Read and respond to email questions.
Robinson, Joshua M.	10/28/2009	0.9	Run validation queries against claims to tie out totals.
Cashman, Brian	10/28/2009	2.3	Work with J. Robinson (FTI) on questions to certain claims posed from UCC.
Cashman, Brian	10/28/2009	0.3	Discuss set-off objection with D. Foley (MW) and impact of win/loss scenarios.
Nemerov, Lara	10/28/2009	2.4	Work with J. Robinson (FTI) on claim status of certain claims.
Nemerov, Lara	10/28/2009	1.7	Begin to create dynamic report that should accurately reflect waterfall analysis and all objected claims.
Nemerov, Lara	10/28/2009	1.4	Check all claims from B. Cashman (FTI) that are potentially missing from waterfall analysis.
Nemerov, Lara	10/28/2009	1.0	Create dynamic report that should accurately reflect waterfall analysis and all objected claims (cont.).
Nemerov, Lara	10/28/2009	0.7	Begin to create omnibus objection tracker that shows and docketed and modified amounts for all Omnibus Objections.
Nemerov, Lara	10/28/2009	0.7	Narrow listing of all claims that have unliquidated amounts per request of B. Cashman (FTI) to only reflect claims that have no objection status.
Nemerov, Lara	10/28/2009	0.7	Review Protiviti claims and check status of claims within Cams.
Nemerov, Lara	10/28/2009	0.4	Create listing of all claims that have unliquidated amounts per request of B. Cashman (FTI).
O'Loughlin, Morgan	10/28/2009	0.3	Update claims waterfall for LG withdrawn claim #14211 for \$38.9M.
Schaefer, Karl	10/28/2009	2.0	Continue to construct query for KCC waterfall, perform quality checks.
Schaefer, Karl	10/28/2009	1.5	Perform quality checks on kick waterfall. Resolve tie out issues with Omnibus Objections 23, 26.
Schaefer, Karl	10/28/2009	1.3	Tie out Omnibus Objection 7 for KCC waterfall.
Schaefer, Karl	10/28/2009	1.3	Construct query for KCC waterfall, perform quality checks.
Schaefer, Karl	10/28/2009	0.9	Tie out Omnibus Objection 4,5,6,8 for KCC waterfall.
Schaefer, Karl	10/28/2009	0.4	Continue to update claims per KCC 16 file load; Fix docketing errors.
Coulombe, Stephen L	10/29/2009	0.8	Participate in meeting with D. Foley (MGW) regarding treatment of reclamation claims.
Coulombe, Stephen L	10/29/2009	0.7	Review eight reclamation claims and treatment of those claims in claims waterfall.
Coulombe, Stephen L	10/29/2009	0.3	Review future objections summary schedule provided by M. O'Loughlin (FTI).
Robinson, Joshua M.	10/29/2009	2.3	Work with L. Nemerov (FTI) to ensure claims database is in sync.
Robinson, Joshua M.	10/29/2009	1.6	Pull raw preference data for select vendors based on request from Skadden.
Robinson, Joshua M.	10/29/2009	1.0	Provide Omnibus Objection 34 ordered mail files to KCC.
Robinson, Joshua M.	10/29/2009	0.8	Read and respond to email questions.
Cashman, Brian	10/29/2009	0.7	Research answers to Protiviti's question on Canadian bankruptcy.
Cashman, Brian	10/29/2009	0.3	Review claim 9307.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Cashman, Brian	10/29/2009	0.2	Review future objections file from H. Ferguson (CC).
Nemerov, Lara	10/29/2009	2.3	Work with J. Robinson (FTI) to ensure claims database is in sync.
Nemerov, Lara	10/29/2009	1.1	Review all detail lines items that were inadvertently create by the KCC claims load and process so they are accurately reflected in CMS.
Nemerov, Lara	10/29/2009	1.0	Review mail files for Omnibus Objections 35-39 from K. Schaefer (FTI).
Nemerov, Lara	10/29/2009	0.7	Finalize all ordered exhibits for Omnibus Objection 39 and send to I. Panizales (KCC).
Nemerov, Lara	10/29/2009	0.7	Finalize all ordered exhibits for Omnibus Objection 38 and send to I. Panizales (KCC).
Nemerov, Lara	10/29/2009	0.6	Participate on call with M. O'Loughlin (FTI) regarding the detailed claims waterfall roll forward by Omnibus Objection.
O'Loughlin, Morgan	10/29/2009	0.6	Participate on call with L. Nemerov (FTI) regarding the detailed claims waterfall roll forward by Omnibus Objection.
Nemerov, Lara	10/29/2009	0.5	Make data files for Omnibus Objection 34 and send to M. O'Loughlin (FTI) for purposes of efficient waterfall analysis.
Nemerov, Lara	10/29/2009	0.4	Finalize all ordered exhibits for Omnibus Objections 38-41 and send to I. Panizales (KCC).
Nemerov, Lara	10/29/2009	0.4	Finalize all ordered exhibits for Omnibus Objection 40 and send to I. Panizales (KCC).
O'Loughlin, Morgan	10/29/2009	0.4	Participate in meeting with H. Ferguson (CC) regarding future objections file for claims waterfall.
Nemerov, Lara	10/29/2009	0.3	Finalize all ordered exhibits for Omnibus Objection 41 and send to I. Panizales (KCC).
Schaefer, Karl	10/29/2009	2.5	Create mail files for Omnibus 35 & 37.
Schaefer, Karl	10/29/2009	2.3	Create tracker file for KCC waterfall.
Schaefer, Karl	10/29/2009	1.7	Continue Create mail files for Omnibus 35 & 37. Resolve tie out issues with omnibus objection 35, 37 mail files.
Schaefer, Karl	10/29/2009	0.8	Quality check un-liquidated proof of claims.
Schaefer, Karl	10/29/2009	0.5	Continue Quality checks on unliquidated proof of claims.
Robinson, Joshua M.	10/30/2009	1.4	Pull raw preference data for select vendors based on request from Skadden.
Robinson, Joshua M.	10/30/2009	1.0	Review orders for Omnibus Objection 40.
Robinson, Joshua M.	10/30/2009	0.9	Review orders for Omnibus Objection 39.
Robinson, Joshua M.	10/30/2009	0.8	Review orders for Omnibus Objection 38.
Robinson, Joshua M.	10/30/2009	0.6	Email KCC requesting update for liquidation model.
Robinson, Joshua M.	10/30/2009	0.6	Participate in discussion with E. Cartwright (FTI) and L. Nemerov (FTI) regarding database maintenance related to Omnibus Objections.
Cashman, Brian	10/30/2009	0.5	Respond to question from I. Fredericks (SASMF) regarding reclamation claims.
Cashman, Brian	10/30/2009	0.2	Respond to emails from Skadden regarding reclamation claims.
Cashman, Brian	10/30/2009	0.2	Email listing of reclamation claims and paramount claim to Skadden.
Cashman, Brian	10/30/2009	0.1	Email remaining 7 reclamation claims to I. Fredericks (SASMF) and D. Foley (MW).
Cashman, Brian	10/30/2009	0.1	Respond to email from H. Ferguson (CC) regarding claims meeting.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Cartwright, Emily	10/30/2009	0.6	Participate in working session with L. Nemerov (FTI) and K. Schaefer (FTI) regarding tracking identified values for claims on Omnibus Objections in CMS.
Cartwright, Emily	10/30/2009	0.6	Participate in discussion with L. Nemerov (FTI) and J. Robinson (FTI) regarding database maintenance related to Omnibus Objections.
O'Loughlin, Morgan	10/30/2009	1.7	Update the claims waterfall for ordered Omnibus Objection 34 activity, bucket each claim into ordered, adjourned or withdrawn and tie back to filed exhibit.
O'Loughlin, Morgan	10/30/2009	1.1	Create bridge for claims waterfall from 10/17 version to 10/31 version and comment on variances by section.
O'Loughlin, Morgan	10/30/2009	1.1	Update the claims waterfall for ordered Omnibus Objection 37 activity, bucket each claim into ordered, adjourned or withdrawn and tie back to filed exhibit.
Nemerov, Lara	10/30/2009	1.1	Bridge variance for total claim amounts CMS from 10/22/and 10/29 - review and provide analysis to M. O'Loughlin (FT).
Nemerov, Lara	10/30/2009	1.0	Continue to bridge variance for total claim amounts CMS from 10/22/and 10/29 - review and provide analysis to M. O'Loughlin (FTI).
O'Loughlin, Morgan	10/30/2009	0.8	Update the claims waterfall for ordered Omnibus Objection 35 activity, bucket each claim into ordered, adjourned or withdrawn and tie back to filed exhibit.
O'Loughlin, Morgan	10/30/2009	0.7	Participate on various calls with L. Nemerov (FTI) regarding tying out the objection exhibits to Cams to update the claims waterfall.
Nemerov, Lara	10/30/2009	0.7	Participate on various calls with M. O'Loughlin (FTI) regarding tying out the objection exhibits to Cams to update the claims waterfall.
O'Loughlin, Morgan	10/30/2009	0.6	Update withdrawn claims section of the claims waterfall and reclassify those claims that have appeared on prior Omnibus Objections.
Nemerov, Lara	10/30/2009	0.6	Participate in working session with E. Cartwright (FTI) and K. Schaefer (FTI) regarding tracking identified values for claims on Omnibus Objections in CMS.
Nemerov, Lara	10/30/2009	0.6	Participate in discussion with E. Cartwright (FTI) and J. Robinson (FTI) regarding database maintenance related to Omnibus Objections.
O'Loughlin, Morgan	10/30/2009	0.5	Update the future Omnibus Objection page by nature of claim group and class and tie back to detail provided by H. Ferguson (CC).
O'Loughlin, Morgan	10/30/2009	0.4	Update the 'Claims Expunged per court Stipulation' tab with the activity from prior week.
O'Loughlin, Morgan	10/30/2009	0.3	Participate on call with H. Ferguson (CC) regarding future objections and potential duplication of benefit from set off objections.
Schaefer, Karl	10/30/2009	2.0	Create mail files for Omnibus 34.
Schaefer, Karl	10/30/2009	1.8	Create mail files for Omnibus 38,40,41.
Schaefer, Karl	10/30/2009	1.4	Construct tracker query for objected claims.
Schaefer, Karl	10/30/2009	0.6	Participate in working session with L. Nemerov (FTI) and K. Schaefer (FTI) regarding tracking identified values for claims on Omnibus Objections in CMS.
Robinson, Joshua M.	10/31/2009	0.5	Review orders for Omnibus Objection 41.
<i>Subtotal - Claims Management</i>		1485.8	

Committee Matters

Lai, Stephanie	8/3/2009	1.1	Prepare binder with substantive consolidation support for Protiviti.
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<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Lai, Stephanie	8/4/2009	0.9	Update binder for Protiviti with additional substantive consolidation support.
Cashman, Brian	8/5/2009	2.0	Walk through substantive consolidation with M. Mosier (CC), J. Marcum (CC), S. Lai (FTI), and Protiviti.
Cashman, Brian	8/5/2009	1.2	Meet with S. Roski (Protiviti), J. Crocket (Protiviti), J. Marcum (CC) and M. Mosier (CC) to review claims section of substantive consolidation.
Cashman, Brian	8/5/2009	0.8	Meet with S. Roski (Protiviti), J. Crocket (Protiviti), J. Marcum (CC) and M. Mosier (CC) to review disbursements section of substantive consolidation.
Cashman, Brian	8/5/2009	0.7	Meet with S. Roski (Protiviti), J. Crocket (Protiviti), J. Marcum (CC) and M. Mosier (CC) to review proceeds section of substantive consolidation.
Cashman, Brian	8/5/2009	0.2	Distribute substantive consolidation to Protiviti.
Cashman, Brian	8/5/2009	0.2	Review binder of supporting documents to be provided to Protiviti.
Lai, Stephanie	8/5/2009	2.0	Walk through substantive consolidation with M. Mosier (CC), J. Marcum (CC), B. Cashman (FTI), and Protiviti.
Coulombe, Stephen L	8/6/2009	1.2	Review substantive consolidation analysis and provide comments to B. Cashman (FTI) prior to meeting with Protiviti.
Cashman, Brian	8/6/2009	1.7	Update substantive consolidation for edits from meeting with Protiviti.
Cashman, Brian	8/6/2009	0.7	Meet with S. Roski (Protiviti), J. Crocket (Protiviti), J. Marcum (CC) and M. Mosier (CC) to review substantive consolidation and qualitative aspects of the review.
Cashman, Brian	8/6/2009	0.5	Meet with Protiviti and S. Lai (FTI) to debrief and handle any remaining questions on latest draft of substantive consolidation.
Cashman, Brian	8/6/2009	0.3	Discuss approval to destroy damaged boxes with J. Crocket (Protiviti).
Lai, Stephanie	8/6/2009	0.5	Meet with Protiviti and B. Cashman (FTI) to debrief and handle any remaining questions on latest draft of substantive consolidation.
Cashman, Brian	8/7/2009	0.4	Communicate update substantive consolidation to Protiviti and explain the reason for the change.
Cashman, Brian	8/7/2009	0.3	Provide clean copy of excel version of substantive consolidation to J. Crocket (Protiviti).
Cashman, Brian	8/7/2009	0.3	Communicate substantive consolidation to Protiviti.
Coulombe, Stephen L	8/11/2009	0.4	Participate on update call with B. Cashman (FTI) about status of substantive consolidation, review with Protiviti and review of plan and disclosure statement.
Cashman, Brian	8/11/2009	0.4	Participate on update call with S. Coulombe (FTI) about status of substantive consolidation, review with Protiviti and review of plan and disclosure statement.
Cashman, Brian	8/11/2009	0.1	Respond to email from Protiviti regarding substantive consolidation..
Cashman, Brian	8/12/2009	1.1	Participate on call with S. Lai (FTI), J. Crocket (Protiviti) to discuss questions on substantive consolidation circulated 8/6.
Cashman, Brian	8/12/2009	0.9	Update substantive consolidation for comments from Protiviti.
Cashman, Brian	8/12/2009	0.7	Participate on call with J. Crocket (Protiviti) and M. Atkinson (Protiviti) to discuss substantive consolidation.
Lai, Stephanie	8/12/2009	1.2	Revise substantive consolidation to include edits per Protiviti request.
Lai, Stephanie	8/12/2009	1.1	Participate on call with B. Cashman (FTI), J. Crocket (Protiviti) to discuss questions on substantive consolidation circulated 8/6.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Lai, Stephanie	8/12/2009	1.0	Prepare update to UCC deck with revised liquidation analysis, cash flow and other various summary pages.
Lai, Stephanie	8/12/2009	0.9	Update management incentive plan to incorporate paid to date amounts.
Lai, Stephanie	8/12/2009	0.6	Review substantive consolidation from Protiviti to answer follow up questions.
Cashman, Brian	8/13/2009	0.5	Review latest case update to UCC.
Lai, Stephanie	8/13/2009	0.7	Update UCC deck per B. Cashman (FTI) comments before distribution.
Lai, Stephanie	8/14/2009	1.9	Make M. Mosier (CC) edits to UCC deck on executive summary and updates to asset recoveries.
Cashman, Brian	8/17/2009	0.7	Participate on call with I. Fredericks (SASMF), J. Pomerantz (Pachulski) and M. Atkinson (Protiviti) for weekly debtors/committee conference call.
Cashman, Brian	8/17/2009	0.3	Participate in status update meeting with S. Lai (FTI) to discuss changes to substantive consolidation per Protiviti comments.
Cashman, Brian	8/17/2009	0.2	Update UCC case status update for comments.
Lai, Stephanie	8/17/2009	0.4	Participate in status update meeting with B. Cashman (FTI) to discuss changes to substantive consolidation per Protiviti comments.
O'Loughlin, Morgan	8/17/2009	1.0	Update liquidation analysis for case status update presentation.
Coulombe, Stephen L	8/18/2009	0.2	Review final draft of UCC case status update.
Cashman, Brian	8/18/2009	0.7	Update case status update to Protiviti and distribute to management and its advisors for review.
Cashman, Brian	8/18/2009	0.5	Respond to email from Protiviti regarding credit card settlements.
Cashman, Brian	8/18/2009	0.5	Update case status update to Protiviti for management's comments.
Cashman, Brian	8/18/2009	0.4	Respond to email from M. Mosier (CC) regarding management incentive plan slides in case status update to Protiviti.
Cashman, Brian	8/18/2009	0.4	Distribute case status update to Protiviti.
Cashman, Brian	8/18/2009	0.4	Discuss with I. Fredericks (SASMF) preferences to be distributed to Protiviti.
Cashman, Brian	8/19/2009	0.7	Review substantive consolidation for edits suggested by Protiviti.
Cashman, Brian	8/19/2009	0.3	Respond to emails from Protiviti regarding lease analysis.
Cashman, Brian	8/19/2009	0.3	Distribute preferences to Protiviti.
Cashman, Brian	8/19/2009	0.2	Distribute PBGC claim to Protiviti.
Cashman, Brian	8/20/2009	1.0	Review liquidation analysis for disclosure statement and compare to MOR and latest liquidation analysis sent to Protiviti.
Cashman, Brian	8/20/2009	0.3	Distribute substantive consolidation reflecting Protiviti review comments to Protiviti.
Cashman, Brian	8/24/2009	0.4	Respond to questions from J. Crocket (Protiviti) regarding liquidation analysis in disclosure statement.
Cashman, Brian	8/27/2009	0.3	Respond to questions from J. Crocket (Protiviti) regarding liquidation analysis in disclosure statement.
Cashman, Brian	8/27/2009	0.1	Respond to questions from J. Crocket (Protiviti) regarding status of preferences calculations incorporates comments from the Committee.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Cashman, Brian	8/28/2009	0.5	Review draft of deck of case status update deck to Committee.
Cashman, Brian	8/28/2009	0.2	Send email to J. Crocket (Protiviti) requesting Committee support for incentive plan payments for completed tasks.
Cashman, Brian	8/31/2009	0.5	Review draft of updated case status update for UCC.
Cashman, Brian	8/31/2009	0.5	Participate on call with I. Fredericks (SASMF), J. Pomerantz (Pachulski) and M. Atkinson (Protiviti) for weekly debtors/committee conference call.
Cashman, Brian	8/31/2009	0.4	Review updated liquidation analysis for case status update for the Committee.
Cashman, Brian	8/31/2009	0.1	Respond to question from J. Crocket (Protiviti) regarding progress on litigation rights.
Lai, Stephanie	8/31/2009	1.4	Review and edit UCC deck with updated liquidation analysis, and add commentary on asset recoveries.
Cashman, Brian	9/1/2009	0.3	Respond to email from J. Crockett (Protiviti) regarding status of litigation rights valuation.
Lai, Stephanie	9/1/2009	0.5	Make changes to UCC deck per B. Cashman (FTI) comments.
Cashman, Brian	9/8/2009	0.9	Update executive summary section of UCC case status update.
Cashman, Brian	9/8/2009	0.8	Update liquidation analysis section of UCC case status update.
Cashman, Brian	9/8/2009	0.7	Update corporate wind down section of UCC case status update.
Cashman, Brian	9/8/2009	0.4	Review claims waterfall section of UCC case status update.
Cashman, Brian	9/8/2009	0.1	Distribute UCC update to debtors for review.
Cashman, Brian	9/8/2009	0.1	Send support for incentive plan task regarding administrative expenses to Protiviti.
Cashman, Brian	9/8/2009	0.1	Send support for incentive plan task regarding employee benefit plans to Protiviti.
Coulombe, Stephen L	9/9/2009	1.6	Review UCC update executive summary, liquidation analysis and claims waterfall and provide comments to B. Cashman (FTI).
Coulombe, Stephen L	9/9/2009	0.6	Participate on call with G. Galardi (SASMF) and J. Marcum (CC) to discuss status of case and claims reconciliation process.
Cashman, Brian	9/9/2009	0.7	Incorporate comments from D. Miller (CC) to UCC update.
O'Loughlin, Morgan	9/9/2009	0.9	Make changes to notes and format of liquidation analysis with comments from B. Cashman (FTI) for UCC presentation.
O'Loughlin, Morgan	9/9/2009	0.8	Update remaining personnel slide with current employees and distribute to B. Cashman (FTI) for UCC presentation.
O'Loughlin, Morgan	9/9/2009	0.8	Update remaining forecast for proceeds in liquidation analysis for UCC presentation with comments from B. Cashman (FTI).
Cashman, Brian	9/10/2009	0.5	Incorporate comments from M. Mosier (CC) to UCC update.
Cashman, Brian	9/10/2009	0.2	Distribute UCC update to Protiviti.
Cashman, Brian	9/11/2009	0.1	Follow up with Protiviti on UCC support for incentive payments.
Cashman, Brian	9/14/2009	0.9	Participate in call with J. Pomerantz (Pachulski), M. Atkinson (Protiviti), J. Crocket (Protiviti), J. Marcum (CC), I. Fredericks and other advisors to discuss preferences and other case items.
Cashman, Brian	9/14/2009	0.9	Follow up with Protiviti on UCC support for incentive payments.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Cashman, Brian	9/14/2009	0.3	Participate in call with M. Atkinson (Protiviti) and J. Crocket (Protiviti), J. Marcum (CC), I. Fredericks and other advisors to discuss preferences and other case items.
Coulombe, Stephen L	9/15/2009	0.5	Participate in call with M. Atkinson (Protiviti), J. Crocket (Protiviti) and B. Cashman (FTI) to discuss case.
Cashman, Brian	9/15/2009	1.1	Review responses from Protiviti in regards to support for incentive plan tasks.
Cashman, Brian	9/15/2009	0.5	Respond to questions from Protiviti.
Cashman, Brian	9/15/2009	0.5	Participate in call with M. Atkinson (Protiviti), J. Crocket (Protiviti) and S. Coulombe (FTI) to discuss case.
O'Loughlin, Morgan	9/17/2009	0.4	Pull together examples of preference and claims management slides from prior presentations as guideline for updating new slides and distribute to B. Cashman (FTI).
Cashman, Brian	9/18/2009	1.1	Update presentation to liquidating trustee.
Cashman, Brian	9/18/2009	0.9	Participate in call with I. Fredericks (SASMF), J. Pomerantz (Pachulski), M. Atkinson (Protiviti) and M. O'Loughlin (FTI) to discuss liquidation analysis, claims waterfall and cross guarantee analysis.
Coulombe, Stephen L	9/21/2009	1.2	Review executive summary and liquidation analysis for meeting with trustee and provide comments to B. Cashman (FTI).
Coulombe, Stephen L	9/21/2009	1.1	Participate in call to review liquidation analysis with J. Marcum (CC), M. Mosier (CC) and R. Duffy (FTI) for meeting with trustee.
Duffy, Robert J	9/21/2009	1.1	Participate in call to review liquidation analysis with J. Marcum (CC), M. Mosier (CC) and S. Coulombe (FTI) for meeting with trustee.
Coulombe, Stephen L	9/21/2009	0.9	Participate on a conference call with S. Rinaldi (FTI), B. Cashman (FTI), M. O'Loughlin (FTI) and J. Robinson (FTI) to discuss and revise the draft presentation to the Liquidating Trustee.
Duffy, Robert J	9/21/2009	0.9	Review presentation for meeting with trustee and provide updates and comments to B. Cashman (FTI).
Coulombe, Stephen L	9/21/2009	0.8	Review draft presentation to the Liquidating Trustee and provide comments to team regarding layout and topics.
Rinaldi, Scott A	9/21/2009	1.1	Review the draft presentation to the Liquidating Trustee and provide comments to B. Cashman (FTI).
Rinaldi, Scott A	9/21/2009	0.9	Participate on a conference call with S. Coulombe (FTI), B. Cashman (FTI), M. O'Loughlin (FTI) and J. Robinson (FTI) to discuss and revise the draft presentation to the Liquidating Trustee.
Cashman, Brian	9/21/2009	1.9	Update presentation to liquidating trustee.
Cashman, Brian	9/21/2009	0.9	Participate on a conference call with S. Coulombe (FTI), S. Rinaldi (FTI), M. O'Loughlin (FTI) and J. Robinson (FTI) to discuss and revise the draft presentation to the Liquidating Trustee.
Coulombe, Stephen L	9/22/2009	1.2	Participate on call with J. Marcum (CC) and G. Galardi (SASMF) regarding draft of presentation to the Liquidating Trustee.
Coulombe, Stephen L	9/22/2009	1.1	Review and provide comments to B. Cashman (FTI) and M. O'Loughlin (FTI) regarding claims section of draft presentation to be provided to the Liquidating Trustee.
Duffy, Robert J	9/22/2009	1.0	Participate on call with J. Marcum (CC), M. Mosier (CC) and S. Coulombe (FTI) regarding draft of presentation to the Liquidating Trustee.
Coulombe, Stephen L	9/22/2009	1.0	Participate on call with J. Marcum (CC), M. Mosier (CC) and R. Duffy (FTI) regarding draft of presentation to the Liquidating Trustee.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Coulombe, Stephen L	9/22/2009	0.7	Revise wording in executive summary for presentation to Liquidating Trustee based on call with J. Marcum (CC).
Rinaldi, Scott A	9/22/2009	0.7	Review the summary of objections to the disclosure statement prepared and circulated by I. Fredericks (SASMF).
Rinaldi, Scott A	9/22/2009	0.6	Review and provide comments to B. Cashman (FTI) and M. O'Loughlin (FTI) on the draft presentation to be provided to the Liquidating Trustee.
Rinaldi, Scott A	9/22/2009	0.2	Review the bullet points related to the claims reconciliation process prepared by J. Robinson (FTI).
Cashman, Brian	9/22/2009	1.0	Update presentation to liquidating trustee to reflect company's comments.
Cashman, Brian	9/22/2009	0.5	Review presentation to liquidating trustee with J. Marcum (CC) and M. Mosier (CC).
Cashman, Brian	9/22/2009	0.5	Update presentation to liquidating trustee for latest round of review comments.
Cashman, Brian	9/22/2009	0.4	Prepare status of requests from UCC advisors.
Coulombe, Stephen L	9/23/2009	2.0	Participate in meeting with J. Marcum (CC), M. Mosier (CC), R. Duffy (FTI), M. Atkinson (Protiviti) and liquidating trustee to review status of wind down and next steps through confirmation.
Duffy, Robert J	9/23/2009	2.0	Participate in meeting with J. Marcum (CC), M. Mosier (CC), S. Coulombe (FTI), M. Atkinson (Protiviti) and liquidating trustee to review status of wind down and next steps through confirmation.
Coulombe, Stephen L	9/23/2009	1.3	Participate in meeting with J. Marcum (CC) and M. Mosier (CC) prior to meeting with liquidating trustee to review presentation materials.
Coulombe, Stephen L	9/23/2009	0.7	Summarize and communicate key takeaways from meeting with liquidating trustee.
Rinaldi, Scott A	9/23/2009	1.0	Review the final presentation to the Liquidating Trustee and related claims materials.
Cashman, Brian	9/23/2009	0.6	Update presentation for professionals information slide.
Duffy, Robert J	9/24/2009	1.1	Participate on call with G. Galardi (SASMF) and J. Marcum (CC) to discuss case status and timing of next steps through confirmation.
Coulombe, Stephen L	9/24/2009	0.7	Participate in meeting with M. Mosier (CC), J. Marcum (CC), B. Cashman (FTI) and S. Rinaldi (FTI) to review data information to be provided to UCC advisors.
Rinaldi, Scott A	9/24/2009	2.0	Participate in a meeting with J. Marcum (CC), M. Mosier (CC), K. Bradshaw (CC), D. Scranton (CC), KC Babb (CC) and B. Cashman (FTI) to discuss the process and protocol for reviewing and reconciling landlord lease rejection damage claims.
Rinaldi, Scott A	9/24/2009	1.3	Participate in case status update meeting with J. Marcum (CC), M. Mosier (CC), H. Ferguson (CC), S. Coulombe (FTI), J. Robinson (FTI), B. Cashman (FTI) and I. Fredericks (SASMF) to discuss current issues and next steps on the case.
Rinaldi, Scott A	9/24/2009	0.7	Participate in meeting with M. Mosier (CC), J. Marcum (CC), S. Coulombe (FTI) and B. Cashman (FTI) to review data information to be provided to UCC advisors.
Rinaldi, Scott A	9/24/2009	0.2	Prepare information request and tracking log for all information requested by the UCC.
Rinaldi, Scott A	9/24/2009	0.2	Prepare draft procedures and process documentation related to the reconciliation of lease rejection damage claims.
Rinaldi, Scott A	9/24/2009	0.1	Review draft analysis of merchandise vendor receivables and prepare questions for CC staff.
Cashman, Brian	9/24/2009	0.7	Participate in meeting with M. Mosier (CC), J. Marcum (CC), S. Coulombe (FTI) and S. Rinaldi (FTI) to review data information to be provided to UCC advisors.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Cashman, Brian	9/24/2009	0.6	Participate in portion of meeting with J. Marcum (CC), M. Mosier (CC), K. Bradshaw (CC), D. Scranton (CC), KC Babb (CC) and S. Rinaldi (FTI) to discuss the process and protocol for reviewing and reconciling landlord lease rejection damage claims.
Rinaldi, Scott A	9/25/2009	1.9	Review the various information and data files to be provided to the advisors to the UCC prior to meeting with M. Mosier (CC) to discuss the same.
Rinaldi, Scott A	9/25/2009	1.5	Meet with M. Mosier (CC) to review and discuss the Canadian claims update, Canadian working capital adjustment, update on taxes and related matters in preparation for providing to the UCC requested information.
Cashman, Brian	9/25/2009	0.3	Respond to email from M. Atkinson (Protiviti) regarding management incentive task.
Duffy, Robert J	9/28/2009	1.0	Review preference analyses to provide to the UCC from J. Robinson (FTI).
Rinaldi, Scott A	9/28/2009	1.9	Prepare detailed work plan related to reviewing and reconciling the landlord claims.
Rinaldi, Scott A	9/28/2009	1.2	Participate in work session with B. Fose (CC) to discuss the current draft of the vendor accounts receivable analysis, related matter and anticipated delivery of information to Protiviti.
Rinaldi, Scott A	9/28/2009	0.6	Review the original preference analyses provided to the UCC, circulated by J. Robinson (FTI).
Rinaldi, Scott A	9/28/2009	0.5	Review the accounts receivable/accounts payable analysis revised by B. Fose (CC).
Rinaldi, Scott A	9/28/2009	0.5	Review the weekly report of accounts payable/accounts receivable in preparation for meeting with B. Fose (CC) to discuss the same and prepare analysis requested by the UCC.
Rinaldi, Scott A	9/29/2009	1.3	Read and revise the tax summary documents originally prepared by J. McDonald (CC) in preparation for providing same to the advisors of the UCC, as requested.
Rinaldi, Scott A	9/29/2009	0.9	Review the preference analysis summary comparing the original analysis with the updated and revised analysis for specific assumptions requested by the UCC, circulated by J. Robinson (FTI).
Rinaldi, Scott A	9/29/2009	0.5	Review the July 2009 accounts receivable schedule that ties to the monthly operating report and prepare to send to the UCC, as requested.
Cashman, Brian	10/1/2009	0.3	Discuss CC Canada bankruptcy with C. Dickerson (SASMF) and Protiviti's request for an update.
Rinaldi, Scott A	10/2/2009	1.3	Read and review UCC information requests from M. Atkinson (Protiviti) and provide comments to B. Cashman (FTI).
Cashman, Brian	10/2/2009	1.5	Review UCC information requests.
Rinaldi, Scott A	10/7/2009	0.8	Continue to update landlord claims reconciliation work plan per meeting with Company.
Coulombe, Stephen L	10/8/2009	1.6	Review dispute document for Canadian working capital adjustment and provide comments to FTI team.
Coulombe, Stephen L	10/8/2009	0.9	Participate on call with S. Rinaldi (FTI) and B. Cashman (FTI) to discuss cash at effective date analysis.
Rinaldi, Scott A	10/8/2009	1.2	Review final versions of cash at effective date and claims waterfall prior to distribution to Protiviti and provide comments to B. Cashman (FTI).
Rinaldi, Scott A	10/8/2009	0.9	Participate on call with S. Coulombe (FTI) and B. Cashman (FTI) to discuss cash at effective date analysis.
Cashman, Brian	10/8/2009	0.9	Participate on call with S. Rinaldi (FTI) and S. Coulombe (FTI) to discuss cash at effective date analysis.
Cashman, Brian	10/8/2009	0.9	Review final versions of cash at effective date and claims waterfall prior to distribution to Protiviti.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Rinaldi, Scott A	10/12/2009	1.2	Review outstanding request list from M. Atkinson (Protiviti) and draft email in response.
Rinaldi, Scott A	10/13/2009	0.4	Summarize information requests from Protiviti and send email to MGW and FTI teams for review.
Cashman, Brian	10/13/2009	0.4	Participate on call with UCC advisors to discuss status update.
Cashman, Brian	10/15/2009	0.3	Review claims waterfall and the bifurcation of Omnibus Objections into filed and ordered as requested by the Committee.
Coulombe, Stephen L	10/16/2009	0.3	Review requests from M. Atkinson (Protiviti) and summarize response and provide to B. Cashman (FTI).
Rinaldi, Scott A	10/16/2009	0.6	Exchange various emails with B. Cashman (FTI) regarding information requested by Protiviti.
Cashman, Brian	10/16/2009	0.4	Distribute email with update on information requested by Protiviti.
Cashman, Brian	10/19/2009	0.3	Discuss UCC request with B. Fose (CC).
Cashman, Brian	10/20/2009	0.8	Draft email on details of Kennesaw, GA sale to M. Atkinson (Protiviti).
Cashman, Brian	10/20/2009	0.2	Review status of open items for Protiviti.
Rinaldi, Scott A	10/21/2009	0.3	Participate on call with I. Fredericks (SASMF) regarding Protiviti information requests.
Cashman, Brian	10/21/2009	0.9	Review updated liquidation analysis and distribute to UCC advisors.
Cashman, Brian	10/21/2009	0.6	Review future objections file prepared by H. Ferguson (CC) and then send to M. Atkinson (Protiviti).
Cashman, Brian	10/21/2009	0.4	Communicate update on Canadian bankruptcy proceedings to Uccle advisors.
Cashman, Brian	10/21/2009	0.3	Distribute status and overview of Canadian bankruptcy proceedings to M. Atkinson (Protiviti) and answer questions regarding the process.
Cashman, Brian	10/21/2009	0.3	Communicate updated file of stub rent to M. Atkinson (Protiviti).
Cashman, Brian	10/21/2009	0.2	Request committee support for sale of Kennesaw, GA land from M. Atkinson (Protiviti).
Cashman, Brian	10/21/2009	0.2	Communicate cash at effective date analysis to UCC advisors.
Cashman, Brian	10/21/2009	0.2	Send supporting schedule of professional fees to M. Atkinson (Protiviti).
Cashman, Brian	10/21/2009	0.2	Communicate Bell information to M. Atkinson (Protiviti).
Cashman, Brian	10/21/2009	0.1	Discuss status of UCC advisors requests with I. Fredericks (SASMF).
Duffy, Robert J	10/22/2009	0.6	Participate on call with S. Rinaldi (FTI), I. Fredericks (SASMF), B. Cashman (FTI), S. Coulombe (FTI) regarding data requests from UCC and claims waterfall.
Coulombe, Stephen L	10/22/2009	0.6	Participate on call with S. Rinaldi (FTI), I. Fredericks (SASMF), B. Cashman (FTI), R. Duffy (FTI) regarding data requests from UCC and claims waterfall.
Duffy, Robert J	10/22/2009	0.3	Exchange emails with B. Cashman (FTI) regarding data requests from UCC.
Duffy, Robert J	10/22/2009	0.2	Participate on call with B. Cashman (FTI) and S. Coulombe (FTI) regarding data requests from UCC.
Coulombe, Stephen L	10/22/2009	0.2	Participate on call with B. Cashman (FTI) and R. Duffy (FTI) regarding data requests from UCC.
Rinaldi, Scott A	10/22/2009	0.6	Participate on call with B. Cashman (FTI), I. Fredericks (SASMF), R. Duffy (FTI), S. Coulombe (FTI) regarding data requests from UCC and claims waterfall.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Rinaldi, Scott A	10/22/2009	0.3	Participate on call with B. Cashman (FTI) and I. Fredericks (SASMF) regarding data requests from UCC.
Cashman, Brian	10/22/2009	0.6	Participate on call with S. Rinaldi (FTI), I. Fredericks (SASMF), R. Duffy (FTI), S. Coulombe (FTI) regarding data requests from UCC and claims waterfall.
Cashman, Brian	10/22/2009	0.4	Participate on call with J. Marcum (CC), M. Mosier (CC) and the Company's advisors to discuss some of the data requests by the UCC.
Cashman, Brian	10/22/2009	0.3	Participate on call with S. Rinaldi (FTI) and I. Fredericks (SASMF) regarding data requests from UCC.
Cashman, Brian	10/22/2009	0.3	Respond to M. Atkinson (Protiviti)'s question about Canadian bankruptcy proceedings and provide supporting information.
Cashman, Brian	10/22/2009	0.2	Participate on call with R. Duffy (FTI) and S. Coulombe (FTI) regarding data requests from UCC.
Cashman, Brian	10/22/2009	0.2	Ask question to M. Mosier (CC) regarding question from M. Atkinson (Protiviti) about Canadian bankruptcy proceedings update.
Cashman, Brian	10/27/2009	0.5	Draft email to J. Liberi (SASMF) answering questions from Protiviti on utility reserve and credit card holdback reserves.
Cashman, Brian	10/27/2009	0.5	Respond to question from Protiviti regarding VISA/MasterCard settlement.
Cashman, Brian	10/28/2009	1.1	Draft response to Protiviti's question about claims missing from claims listing.
Cashman, Brian	10/28/2009	0.9	Review response to Protiviti's question about claims missing from claims listing with J. Marcum (CC) and M. Mosier (CC).
Cashman, Brian	10/28/2009	0.6	Review information from J. Robinson (FTI) regarding Protiviti's questions about claims missing from claims listing.
O'Loughlin, Morgan	10/28/2009	0.8	Create summary schedule for response to Protiviti regarding claims potentially missing from claims waterfall.
O'Loughlin, Morgan	10/28/2009	0.6	Research variances between Protiviti response regarding reclamation claims and send updated report to B. Cashman (FTI).
O'Loughlin, Morgan	10/28/2009	0.5	Update comments section of response to Protiviti regarding claims potentially missing from claims waterfall.
Cashman, Brian	10/29/2009	0.4	Review response to Protiviti's question about claims missing from claims listing with J. Marcum (CC) and M. Mosier (CC).
Cashman, Brian	10/29/2009	0.4	Draft response to Protiviti's question about timing of receipt of VISA/MasterCard settlement.
Coulombe, Stephen L	10/30/2009	0.6	Review listing of claims potentially missing from FTI per email from M. Atkinson (Protiviti).
Coulombe, Stephen L	10/30/2009	0.6	Participate in call with B. Cashman (FTI), M. Atkinson (Protiviti) and J. Crockett (Protiviti) to discuss case update.
Coulombe, Stephen L	10/30/2009	0.3	Review questions from M. Atkinson (Protiviti) regarding claims waterfall.
Rinaldi, Scott A	10/30/2009	0.6	Review emails from Protiviti regarding outstanding information requests.
Rinaldi, Scott A	10/30/2009	0.4	Review listing of claims potentially missing from FTI waterfall response schedule from B. Cashman (FTI).
Cashman, Brian	10/30/2009	0.6	Participate in call with S. Coulombe (FTI), M. Atkinson (Protiviti) and J. Crockett (Protiviti) to discuss case update.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Cashman, Brian	10/30/2009	0.3	Respond to questions from J. Liberi (SASMF) regarding responses to Protiviti's questions on listing of claims.
Cashman, Brian	10/30/2009	0.3	Review revisions from Skadden on response to Protiviti questions and provide comments to J. Liberi (SASMF).

Subtotal - Committee Matters**137.3*****General Duties and Case Administration***

Cashman, Brian	8/3/2009	0.3	Review revised work plan.
O'Loughlin, Morgan	8/3/2009	0.2	Consolidate detailed time for July fee application.
Coulombe, Stephen L	8/4/2009	0.6	Participate on call with R. Duffy (FTI) and J. Marcum (CC) to discuss case status and key work streams.
Duffy, Robert J	8/4/2009	0.6	Participate on call with S. Coulombe (FTI) and J. Marcum (CC) to discuss case status and key work streams.
Cashman, Brian	8/6/2009	0.8	Review July fee statement expenses.
O'Loughlin, Morgan	8/6/2009	0.8	Prepare detail expense review for July fee statement.
Coulombe, Stephen L	8/7/2009	0.4	Review FTI work plan provided by B. Cashman (FTI) and provide comments.
Cashman, Brian	8/7/2009	0.6	Review fee statement for July.
Cashman, Brian	8/7/2009	0.6	Update FTI work plan.
Lai, Stephanie	8/7/2009	0.7	Review draft of fee statement prepared by M. O'Loughlin (FTI) and R. Flynn-Kasuba (FTI).
O'Loughlin, Morgan	8/7/2009	1.1	Update July fee statement summaries and detailed time.
Cashman, Brian	8/10/2009	0.5	Participate on weekly status update call with J. Marcum (CC) and M Mosier (CC).
Cashman, Brian	8/10/2009	0.2	Communicate work plan for weekly status update call.
Lai, Stephanie	8/10/2009	0.3	Edit time detail changes to July fee application.
O'Loughlin, Morgan	8/10/2009	1.1	Finalize July fee application and distribute to B. Cashman (FTI) for review.
O'Loughlin, Morgan	8/10/2009	0.6	Integrate final detailed time submissions into file and finalize detailed time for fee application.
Cashman, Brian	8/11/2009	0.2	Update FTI work plan.
Coulombe, Stephen L	8/12/2009	0.4	Review latest work plan and calendar provided by B. Cashman (FTI) and provide updates.
Duffy, Robert J	8/12/2009	0.3	Review latest work plan and calendar provided by B. Cashman (FTI).
Cashman, Brian	8/12/2009	0.4	Review July fee statement.
Coulombe, Stephen L	8/17/2009	1.0	Prepare and participate on weekly status call with J. Marcum (CC), M. Mosier (CC), B. Cashman (FTI), I. Fredericks (SASMF), D. Foley (McGuire Woods), and S. Lai (FTI).
Cashman, Brian	8/17/2009	1.0	Prepare and participate on weekly status call with J. Marcum (CC), M. Mosier (CC), S. Lai (FTI), I. Fredericks (SASMF), D. Foley (McGuire Woods), and S. Lai (FTI).
Cashman, Brian	8/17/2009	0.2	Participate on call with Company and its advisors for weekly status update call.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Lai, Stephanie	8/17/2009	1.0	Participate on weekly status call with J. Marcum (CC), M. Mosier (CC), B. Cashman (FTI), I. Fredericks (SASMF), D. Foley (McGuire Woods), and S. Coulombe (FTI).
O'Loughlin, Morgan	8/17/2009	0.4	Set up file for third interim fee application.
Cashman, Brian	8/18/2009	1.0	Update FTI work plan from weekly status meeting.
Lai, Stephanie	8/18/2009	0.4	Update work plan per court hearing agenda and comments from B. Cashman (FTI).
Cashman, Brian	8/19/2009	0.4	Participate on status update with S. Lai (FTI) discussing liquidation analysis, claims, and outstanding items.
Lai, Stephanie	8/19/2009	1.2	Participate in meeting with J. Marcum (CC), M. Mosier (CC), D. Miller (CC), M. O'Loughlin (FTI), and H. Ferguson (CC) to discuss next steps with landlord claims analyses, claims waterfall, and liquidation analysis.
Lai, Stephanie	8/19/2009	0.4	Participate on status update with B. Cashman (FTI) discussing liquidation analysis, claims, and outstanding items.
O'Loughlin, Morgan	8/19/2009	1.2	Participate in meeting with J. Marcum (CC), M. Mosier (CC), D. Miller (CC), S. Lai (FTI), and H. Ferguson (CC) to discuss next steps with landlord claims analyses, claims waterfall, and liquidation analysis.
Coulombe, Stephen L	8/21/2009	0.4	Participate in status update with B. Cashman (FTI), S. Lai (FTI), and M. O'Loughlin (FTI) regarding next steps on claims and liquidation analysis.
Cashman, Brian	8/21/2009	0.4	Participate in status update with S. Lai (FTI), S. Coulombe (FTI), and M. O'Loughlin (FTI) regarding next steps on claims and liquidation analysis.
Cashman, Brian	8/21/2009	0.4	Update work plan and distribute to company.
Lai, Stephanie	8/21/2009	0.4	Participate in status update with B. Cashman (FTI), S. Coulombe (FTI), and M. O'Loughlin (FTI) regarding next steps on claims and liquidation analysis.
O'Loughlin, Morgan	8/21/2009	0.4	Participate in status update with B. Cashman (FTI), S. Coulombe (FTI), and S. Lai (FTI) regarding next steps on claims and liquidation analysis.
Cashman, Brian	8/24/2009	0.7	Participate in weekly status update call with J. Marcum (CC), M. Mosier (CC), Skadden and McGuire Woods.
Cashman, Brian	8/24/2009	0.6	Review preformed of third interim fee application.
Cashman, Brian	8/24/2009	0.5	Update FTI work plan and distribute to working group.
Cashman, Brian	8/24/2009	0.2	Review case calendar distributed by Skadden and incorporate key dates into the FTI work plan.
Cashman, Brian	8/24/2009	0.1	Review email from D. Foley (MW) regarding new hearing dates and incorporate into work plan.
Coulombe, Stephen L	8/25/2009	0.6	Review FTI work plan and calendar and provide comments to B. Cashman (FTI) regarding next steps.
Cashman, Brian	8/25/2009	2.6	Draft narratives associates with third interim fee application.
Cashman, Brian	8/26/2009	0.7	Draft narratives associates with third interim fee application.
Duffy, Robert J	8/27/2009	0.3	Review FTI work plan and calendar and provide comments.
Cashman, Brian	8/27/2009	1.3	Draft narratives associates with third interim fee application.
Cashman, Brian	8/28/2009	0.5	Review exhibits to 3rd interim fee application.
Duffy, Robert J	8/31/2009	1.0	Participate on call with J. Marcum (CC) and S. Coulombe (FTI) to review BOD presentation, case status and next steps.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Coulombe, Stephen L	8/31/2009	1.0	Participate on call with J. Marcum (CC) and R. Duffy (FTI) to review BOD presentation, case status and next steps.
Cashman, Brian	8/31/2009	1.2	Participate in weekly status update call with J. Marcum (CC), M. Mosier (CC), Skadden and McGuire Woods.
Cashman, Brian	8/31/2009	0.6	Update FTI work plan and distribute to working group.
Cashman, Brian	8/31/2009	0.3	Review solicitation order and incorporate key dates into the FTI work plan.
Cashman, Brian	8/31/2009	0.1	Review case calendar distributed by Skadden and incorporate key dates into the FTI work plan.
Duffy, Robert J	9/1/2009	0.6	Review work plan distributed by B. Cashman (FTI) and provide comments regarding next steps.
Duffy, Robert J	9/1/2009	0.4	Review work plan and provide feedback.
Cashman, Brian	9/1/2009	1.7	Draft third interim fee application.
Cashman, Brian	9/1/2009	0.8	Submit detailed time and expenses for third interim fee period to US Trustee.
O'Loughlin, Morgan	9/1/2009	0.9	Tie out all detailed time by day for Third Interim fee application.
Coulombe, Stephen L	9/2/2009	1.5	Discuss FTI work plan with B. Cashman (FTI).
Cashman, Brian	9/2/2009	1.5	Discuss FTI work plan with S. Coulombe (FTI).
O'Loughlin, Morgan	9/2/2009	0.8	Create exhibits in Access for Third Interim Fee Application.
Coulombe, Stephen L	9/3/2009	1.3	Update FTI work plan for claims and general case timeline and distribute to FTI and CC teams.
Coulombe, Stephen L	9/3/2009	0.6	Review third interim fee application provided by B. Cashman (FTI).
Cashman, Brian	9/3/2009	2.2	Draft third interim fee application.
Lai, Stephanie	9/3/2009	0.9	Draft narrative for plan of reorganization task code.
Lai, Stephanie	9/3/2009	0.3	Make updates to work plan per B. Cashman (FTI) comments.
O'Loughlin, Morgan	9/3/2009	0.5	Set up August fee statement excel file and update summaries in line with WIP.
Cashman, Brian	9/4/2009	1.7	Draft third interim fee application.
Cashman, Brian	9/4/2009	0.2	Review work plan for next week.
O'Loughlin, Morgan	9/4/2009	0.4	Pull together Third Interim Fee Application narratives and exhibits and distribute to B. Cashman (FTI).
O'Loughlin, Morgan	9/4/2009	0.3	Review work plan distributed by B. Cashman (FTI).
Cashman, Brian	9/8/2009	0.9	Draft narratives of third interim fee application for liquidation analysis, wind down, liquidation plan and disclosure statement sections.
O'Loughlin, Morgan	9/8/2009	0.8	Update exhibits for Third Interim fee application and distribute to B. Cashman (FTI) for review.
Coulombe, Stephen L	9/9/2009	0.8	Review third interim fee application from by B. Cashman (FTI) and provide final comments before noticing.
Cashman, Brian	9/9/2009	2.3	Complete drafting narratives of third interim fee application.
Cashman, Brian	9/9/2009	1.8	Complete review of exhibits for third interim fee application.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
O'Loughlin, Morgan	9/9/2009	0.9	Review detailed time for August and make updates to narratives.
Duffy, Robert J	9/10/2009	0.4	Review work plan and provide feedback.
O'Loughlin, Morgan	9/10/2009	0.7	Review and update expenses for August fee statement.
Coulombe, Stephen L	9/11/2009	0.7	Review and update FTI work plan and distribute to team.
Cashman, Brian	9/11/2009	0.3	Discuss FTI work plan with S. Coulombe (FTI).
Cashman, Brian	9/11/2009	0.2	Update FTI work plan.
Coulombe, Stephen L	9/14/2009	1.6	Create new work plan for claims management by claim class to include timing and next steps for reconciliation.
Cashman, Brian	9/14/2009	0.9	Finalize FTI third interim fee application and file.
O'Loughlin, Morgan	9/14/2009	0.6	Review and update FTI work plan and distribute to B. Cashman (FTI).
Cashman, Brian	9/15/2009	1.2	Review expenses for August fee statement.
O'Loughlin, Morgan	9/15/2009	1.1	Finalize August fee statement detailed time and expenses and distribute to B. Cashman (FTI) for review.
Coulombe, Stephen L	9/16/2009	0.3	Make updates to work plan for claims and all key work streams and distribute to team.
Cashman, Brian	9/16/2009	1.4	Update FTI work plan and distribute to Company.
Cashman, Brian	9/16/2009	0.5	Review cover letter and August fee statement.
Cashman, Brian	9/16/2009	0.2	Review detailed time of the August fee statement.
Cashman, Brian	9/16/2009	0.1	Review case calendar published by SASMF.
O'Loughlin, Morgan	9/16/2009	0.6	Finalize expenses for August fee statement with comments from B. Cashman (FTI).
O'Loughlin, Morgan	9/16/2009	0.4	Review latest work plan provided by S. Coulombe (FTI).
Cashman, Brian	9/17/2009	1.4	Review and finalize August fee statement.
Cashman, Brian	9/18/2009	0.2	Update FTI work plan.
Coulombe, Stephen L	9/21/2009	0.6	Review updated FTI work plan from B. Cashman (FTI) and provide comments.
Cashman, Brian	9/23/2009	0.6	Update schedule and work plan.
Cashman, Brian	9/25/2009	0.5	Update FTI work plan.
O'Loughlin, Morgan	9/25/2009	0.4	Finalize August fee statement with signature page and distribute to B. Cashman (FTI) for notice.
Duffy, Robert J	10/1/2009	0.4	Review FTI work plan distributed by B. Cashman (FTI).
Rinaldi, Scott A	10/1/2009	0.5	Review FTI work plan provided by B. Cashman (FTI) and incorporate landlord claims reconciliation key dates.
O'Loughlin, Morgan	10/1/2009	0.9	Set up September fee application and consolidate time detail by person.
Coulombe, Stephen L	10/6/2009	0.4	Review FTI work plan distributed by B. Cashman (FTI).
Duffy, Robert J	10/6/2009	0.4	Review FTI work plan distributed by B. Cashman (FTI) and provide comments to S. Coulombe (FTI).
Cashman, Brian	10/6/2009	0.5	Update work plan.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Cashman, Brian	10/7/2009	0.3	Organize information for September fee statements and review detailed time.
O'Loughlin, Morgan	10/8/2009	1.1	Update September fee application with time detail received by team members.
Coulombe, Stephen L	10/9/2009	0.5	Review FTI work plan and provide comments to B. Cashman (FTI).
Rinaldi, Scott A	10/9/2009	0.5	Review FTI work plan distributed by B. Cashman (FTI).
O'Loughlin, Morgan	10/9/2009	1.1	Review and write down all expenses for September in preparation of fee statement.
Rinaldi, Scott A	10/12/2009	1.4	Discuss case update with B. Cashman (FTI).
Cashman, Brian	10/12/2009	1.4	Discuss case update with S. Rinaldi (FTI).
O'Loughlin, Morgan	10/13/2009	1.6	Consolidate and synch up all detailed time for September fee statement.
O'Loughlin, Morgan	10/13/2009	0.9	Tie out all detailed time to the WIP by day in preparation of September fee statement.
Duffy, Robert J	10/14/2009	0.9	Participate on call with G. Galardi (SASMF) to discuss key work streams and next steps in case.
O'Loughlin, Morgan	10/16/2009	1.1	Tie out all detailed time and send to B. Cashman (FTI) for review.
Coulombe, Stephen L	10/19/2009	1.0	Review September fee statement and provide comments to B. Cashman (FTI).
Duffy, Robert J	10/19/2009	0.6	Review FTI work plan and provide comments to B. Cashman (FTI).
Duffy, Robert J	10/19/2009	0.4	Review September fee statement.
Cashman, Brian	10/19/2009	1.2	Review detailed time for September fee statement.
Cashman, Brian	10/19/2009	1.1	Review September fee statement.
Cashman, Brian	10/19/2009	0.5	Review detailed listing of expenses for September fee statement.
Cashman, Brian	10/19/2009	0.2	Review cover letter and September fee statement.
O'Loughlin, Morgan	10/19/2009	0.9	Make updates to September fee application in line with comments from B. Cashman (FTI).
Rinaldi, Scott A	10/21/2009	0.7	Discuss status of open items with B. Cashman (FTI).
Cashman, Brian	10/21/2009	1.0	Review final version of September fee statement.
Cashman, Brian	10/21/2009	0.7	Discuss status of open items with S. Rinaldi (FTI).
O'Loughlin, Morgan	10/21/2009	0.8	Finalize September fee statement and send to B. Cashman (FTI) for review.
Coulombe, Stephen L	10/26/2009	0.9	Review FTI work plan and provide comments to B. Cashman (FTI).
Coulombe, Stephen L	10/26/2009	0.8	Review FTI's final version of September fee statement and sign off.
Duffy, Robert J	10/26/2009	0.6	Review FTI's final version of September fee statement and sign cover pages.
Duffy, Robert J	10/26/2009	0.4	Review liquidation analysis distributed by B. Cashman (FTI) and provide updates.
Cashman, Brian	10/26/2009	1.0	Review FTI's final version of September fee statement.
Cashman, Brian	10/26/2009	0.2	Notice FTI's September fee statement.
Coulombe, Stephen L	10/27/2009	0.6	Discuss open items with B. Cashman (FTI).
Coulombe, Stephen L	10/27/2009	0.6	Review latest FTI work plan provided by B. Cashman (FTI).

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Coulombe, Stephen L	10/27/2009	0.4	Discuss 4th interim fee application with B. Cashman (FTI).
Coulombe, Stephen L	10/27/2009	0.4	Discuss status of open items with B. Cashman (FTI).
Cashman, Brian	10/27/2009	0.6	Discuss open items with S. Coulombe (FTI).
Cashman, Brian	10/27/2009	0.5	Update FTI work plan.
Cashman, Brian	10/27/2009	0.4	Discuss 4th interim fee application with S. Coulombe (FTI).
Cashman, Brian	10/27/2009	0.4	Discuss status of open items with S. Coulombe (FTI).
Coulombe, Stephen L	10/28/2009	0.9	Review timing of plan confirmation hearing and key tasks to be completed prior to emergence.
Rinaldi, Scott A	10/29/2009	0.3	Review FTI work plan.
Cashman, Brian	10/29/2009	0.5	Review Circuit City case calendar distributed by SASMF.
<i>Subtotal - General Duties and Case Administration</i>		104.7	
<i>Liquidation Analysis/Wind down</i>			
Cashman, Brian	8/4/2009	0.3	Respond to clients emails regarding LCD litigation rights.
Stegenga, Scott	8/5/2009	1.1	Validate GOB net recovery analysis for 567 stores and summarize in presentation.
Stegenga, Scott	8/5/2009	0.8	Compare GOB net recovery for 567 stores to appraised inventory value and create table summarizing findings.
Lai, Stephanie	8/5/2009	0.9	Prepare supporting documents for tier 1 incentive achievement.
Lai, Stephanie	8/5/2009	0.6	Discuss with L. Gaffney (CC) obtaining documentation of benefit program end date.
O'Loughlin, Morgan	8/5/2009	1.1	Update liquidation analysis and tie out actual cash balance with actuals cash flow activity from prior week.
Cashman, Brian	8/6/2009	0.2	Communicate approval from Committee to destroy boxes to K. Bradshaw (CC).
O'Loughlin, Morgan	8/6/2009	0.5	Participate in meeting with K. Bradshaw (CC) regarding water damaged documents in Orlando facility and need to get approval from committee to destroy.
O'Loughlin, Morgan	8/6/2009	0.4	Review wind down list provided by L. Lambert-Gaffney (CC) in preparation of updating corporate wind down budget.
Cashman, Brian	8/10/2009	0.5	Discuss incentive tasks with M. Mosier (CC).
Cashman, Brian	8/10/2009	0.4	Discuss next steps on obtaining additional support for Tier 1 completion with S. Lai (FTI).
Lai, Stephanie	8/10/2009	0.6	Review documentation from L. Gaffney (CC) regarding completion of Tier 1.
Lai, Stephanie	8/10/2009	0.5	Review Hewitt invoices to quantify cost savings for Tier 1 incentive achievement.
Lai, Stephanie	8/10/2009	0.4	Discuss next steps on obtaining additional support for Tier 1 completion with B. Cashman (FTI).
Lai, Stephanie	8/10/2009	0.2	Write various emails to request various support and documentation showing completion of Tier 1 incentives.
O'Loughlin, Morgan	8/10/2009	0.5	Format and integrate Management Incentive Payments to date schedule provided by M. Mosier (CC) into liquidation analysis.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
O'Loughlin, Morgan	8/11/2009	1.1	Update proceeds section of liquidation analysis for prior two weeks actual cash inflow activity.
O'Loughlin, Morgan	8/11/2009	0.8	Update professional fees actuals tracking with prior week activity with schedule provided by K. Babb (CC).
O'Loughlin, Morgan	8/11/2009	0.4	Review final FF&E schedule provided by B. Melvin (LAP) and confirm final proceeds amount of \$78K and remaining fee associated with FF&E sales.
Cashman, Brian	8/12/2009	0.7	Participate on conference call regarding auction of real estate property.
Lai, Stephanie	8/12/2009	1.3	Update liquidation analysis bridge to 6/20 forecast and review updates with M. O'Loughlin (FTI).
Lai, Stephanie	8/12/2009	0.4	Discuss updates to liquidation analysis forecast with M. O'Loughlin (FTI) for preparation to UCC deck.
O'Loughlin, Morgan	8/12/2009	1.3	Update forecast and timing for proceeds and disbursements in liquidations analysis for UCC case status presentation.
O'Loughlin, Morgan	8/12/2009	1.3	Update liquidation analysis bridge to 6/20 forecast and review updates with S. Lai (FTI).
O'Loughlin, Morgan	8/12/2009	0.8	Tie cash flow in weekly cash reports out to liquidation analysis activity through week 27.
O'Loughlin, Morgan	8/12/2009	0.8	Update liquidation analysis with actuals from prior week for case status presentation.
O'Loughlin, Morgan	8/12/2009	0.5	Make edits to notes in liquidation analysis with comments provided by B. Cashman (FTI).
O'Loughlin, Morgan	8/12/2009	0.4	Discuss updates to liquidation analysis forecast with S. Lai (FTI) for preparation of UCC case status presentation.
Lai, Stephanie	8/17/2009	0.9	Compile supporting information from L. Gaffney (CC) and develop schedule comparing estimated information and to invoices for task IX completion.
O'Loughlin, Morgan	8/17/2009	0.7	Review professional fees schedule of actuals from K. Babb (CC) and cite variances to cash tracking schedule.
Cashman, Brian	8/18/2009	0.5	Discuss incentive plan payouts with J. Marcum (CC).
Lai, Stephanie	8/18/2009	1.0	Work with M. O'Loughlin (FTI) on synching cumulative actuals in liquidation analysis to weekly cash flow (FTI).
Lai, Stephanie	8/18/2009	0.9	Review liquidation analysis with updated actuals provided by M. O'Loughlin (FTI).
Lai, Stephanie	8/18/2009	0.9	Analyze forecasted proceeds to liquidation analysis to develop high, low, and base case for liquidation analysis for disclosure statement.
O'Loughlin, Morgan	8/18/2009	1.4	Update liquidation analysis with actuals from prior week for board of directors presentation.
O'Loughlin, Morgan	8/18/2009	1.0	Work with S. Lai (FTI) on synching cumulative actuals in liquidation analysis to weekly cash flow (FTI).
Duffy, Robert J	8/19/2009	1.0	Participate on call with J. Marcum (CC) regarding strategy in making management incentive plan payouts.
Cashman, Brian	8/19/2009	0.1	Discuss on call with M. Mosier (CC) various matters.
O'Loughlin, Morgan	8/19/2009	0.9	Synch liquidation analysis items with cumulative column in weekly cash report to ensure accurate reporting.
Coulombe, Stephen L	8/20/2009	0.5	Review landlord cross guarantee analysis provided by M. O'Loughlin (FTI) and provide comments.
Cashman, Brian	8/20/2009	0.8	Review cross guarantee lease analysis prepared by D. Miller (CC) and M. O'Loughlin (FTI).

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Cashman, Brian	8/21/2009	0.6	Review lease analysis prepared by D. Miller (CC) and M. O'Loughlin (FTI).
Cashman, Brian	8/21/2009	0.2	Discuss claims waterfall, liquidation analysis and Canada review with M. Mosier (CC).
Cashman, Brian	8/21/2009	0.1	Review Hollywood property email from Skadden.
O'Loughlin, Morgan	8/21/2009	1.3	Automate professional fees schedule and tie out actuals to both weekly cash and liquidation analysis.
Duffy, Robert J	8/24/2009	1.0	Review latest draft of plan of liquidation and disclosure statement.
Cashman, Brian	8/25/2009	0.5	Pull off second interim fee application for debtor professional from KCC website, send to J. Marcum (CC) and assist in reconciling debtor professional transaction fee outstanding.
Cashman, Brian	8/25/2009	0.4	Discuss layout of BOD presentation with J. Marcum (CC).
Cashman, Brian	8/25/2009	0.2	Review update on visa/MasterCard settlement offer from third party.
Cashman, Brian	8/26/2009	1.3	Prepare analysis on employee benefit plan savings.
Cashman, Brian	8/26/2009	0.5	Review changes to updated landlord cross guarantee analysis.
Cashman, Brian	8/26/2009	0.3	Review pages from M. Mosier (CC) presentation to liquidating trustee to incorporate into BOD deck.
Cashman, Brian	8/26/2009	0.3	Draft BOD layout to review with J. Marcum (CC).
Lai, Stephanie	8/26/2009	1.4	Create professional fees schedule showing incurred, disbursed, and accrued fees for liquidation analysis.
Lai, Stephanie	8/26/2009	1.0	Update professional fees schedule with actuals.
Lai, Stephanie	8/26/2009	1.0	Review professional fee tracking schedule provided by JC to add as updated actuals.
Lai, Stephanie	8/26/2009	0.9	Combine prior UCC deck and Board deck to make outline for 9/2/09 Board deck.
Lai, Stephanie	8/26/2009	0.7	Update Hewitt invoice summary schedule with interest and other credit/debits in invoices for use as task IX incentive support.
O'Loughlin, Morgan	8/26/2009	1.6	Make updates to administrative and priority claims in liquidation analysis based on comments from B. Cashman (FTI).
O'Loughlin, Morgan	8/26/2009	1.1	Update liquidation analysis with actuals from prior week and tie out cash balance.
O'Loughlin, Morgan	8/26/2009	0.4	Make edits to notes in liquidation analysis with comments from B. Cashman (FTI).
Cashman, Brian	8/27/2009	0.4	Participate in conference call with J. Marcum (CC), M. Mosier (CC), D. Foley (MW) and Consor to discuss litigation rights.
Cashman, Brian	8/27/2009	0.2	Discuss proceeds by month analysis with J. Marcum (CC).
Lai, Stephanie	8/27/2009	0.6	Review liquidation analysis prepared by M. O'Loughlin (FTI) and provide edits on reconciling unfavorable/favorable variances.
Lai, Stephanie	8/27/2009	0.5	Update corporate wind down summary for 9/2/09 board deck.
Lai, Stephanie	8/27/2009	0.5	Format board deck for presentation purposes.
Lai, Stephanie	8/27/2009	0.4	Update board deck with changes from B. Cashman (FTI) and J. Marcum (CC).
O'Loughlin, Morgan	8/27/2009	1.2	Update liquidation analysis with new format and recovery ranges.
O'Loughlin, Morgan	8/27/2009	0.8	Integrate professional fees disbursement schedule into liquidation analysis and distribute to B. Cashman (FTI) for review.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
O'Loughlin, Morgan	8/27/2009	0.6	Format credit card holdback schedule provided by K. Babb (CC) and compare to liquidation analysis forecast amounts.
O'Loughlin, Morgan	8/27/2009	0.4	Set up schedule to categorize actual proceeds received to date in liquidation analysis by month.
Duffy, Robert J	8/28/2009	1.0	Participate on call with J. Marcum (CC) to discuss strategy in collecting postpetition vendor receivables.
Coulombe, Stephen L	8/28/2009	0.6	Review draft of BOD presentation and provide comments to B. Cashman (FTI).
Cashman, Brian	8/28/2009	0.9	Update analysis on employee benefit plan savings.
Cashman, Brian	8/28/2009	0.8	Update BOD presentation for BOD meeting.
Cashman, Brian	8/28/2009	0.4	Review proceeds by month analysis requested by J. Marcum (CC) and prepared by M. O'Loughlin (FTI).
Cashman, Brian	8/28/2009	0.1	Request KCC to remove link to company's old website.
O'Loughlin, Morgan	8/28/2009	1.3	Bucket actual proceeds by month for Board of Directors presentation.
O'Loughlin, Morgan	8/28/2009	0.9	Update corporate wind down remaining personnel and headcount schedules for Board of Directors presentation.
O'Loughlin, Morgan	8/28/2009	0.8	Format and finalize liquidation analysis for Board of Directors presentation.
O'Loughlin, Morgan	8/28/2009	0.8	Update high and low case scenario bridges in liquidation analysis for UCC presentation.
O'Loughlin, Morgan	8/28/2009	0.7	Make updates to Board of Directors presentation with comments received from B. Cashman (FTI).
O'Loughlin, Morgan	8/28/2009	0.7	Make edits to proceed allocation by month schedule for Board of Directors presentation with edits from B. Cashman (FTI).
O'Loughlin, Morgan	8/28/2009	0.6	Review Board of Directors presentation and make final edits.
O'Loughlin, Morgan	8/28/2009	0.6	Update management incentive plan schedule for Board of Directors presentation.
O'Loughlin, Morgan	8/28/2009	0.4	Make updates to claims waterfall administrative claims section for Board of Directors presentation.
Cashman, Brian	8/31/2009	0.7	Update BOD presentation for BOD meeting.
Cashman, Brian	8/31/2009	0.4	Participate in call with J. Marcum (CC), M. Mosier (CC) and D. Miller (CC) to discuss BOD presentation.
Cashman, Brian	8/31/2009	0.3	Review professional fees schedule supporting liquidation analysis.
Cashman, Brian	8/31/2009	0.2	Incorporate Canadian chart into BOD deck.
Cashman, Brian	8/31/2009	0.1	Confirm auction dates with D. Miller (CC).
Lai, Stephanie	8/31/2009	1.2	Add comments to changes in liquidation analysis bridge between 8/22 version and 8/8 version for UCC deck.
Lai, Stephanie	8/31/2009	1.0	Update liquidation analysis bridge showing differences in unsecured cash recovery to 8/8 forecast for UCC deck.
O'Loughlin, Morgan	8/31/2009	1.1	Update professional fees actuals tracking with prior week activity and make changes to wind down professional fee forecast for liquidation analysis.
Cashman, Brian	9/1/2009	2.8	Prepare presentation for BOD meeting.
Cashman, Brian	9/1/2009	1.3	Make changes to BOD meeting presentation based upon feedback from the Debtor.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Cashman, Brian	9/1/2009	0.5	Review BOD meeting presentation with M. Mosier (CC) and J. Marcum (CC).
Cashman, Brian	9/1/2009	0.1	Respond to email from B. Fose (CC) regarding frequency of vendor receivables report.
Lai, Stephanie	9/1/2009	0.8	Update formatting of liquidation analysis bridges for board meeting review materials.
Lai, Stephanie	9/1/2009	0.6	Reconcile proceeds amounts in key work streams to actuals per most updated liquidation analysis.
Lai, Stephanie	9/1/2009	0.4	Add proposed Bell proceeds to Canadian waterfall of proceeds for board deck.
Lai, Stephanie	9/1/2009	0.4	Review key work streams in board deck and make grammatical edits.
O'Loughlin, Morgan	9/1/2009	0.8	Format and finalize claims waterfall for Board of Directors meeting.
O'Loughlin, Morgan	9/1/2009	0.7	Update professional fee schedule with actual prior week activity.
Coulombe, Stephen L	9/2/2009	1.0	Participate on call with B. Cashman (FTI), J. Marcum (CC), M. Mosier (CC) and D. Miller (CC) as well as the Debtors' counsel and advisors and BOD for a case status update.
Coulombe, Stephen L	9/2/2009	0.9	Respond BOD presentation and provide comments to B. Cashman (FTI).
Coulombe, Stephen L	9/2/2009	0.8	Review management incentive tasks schedule and outstanding tasks to be completed and provide comments to B. Cashman (FTI).
Coulombe, Stephen L	9/2/2009	0.7	Review professional fees disbursement forecast schedule for remainder of case and provide comments to B. Cashman (FTI).
Coulombe, Stephen L	9/2/2009	0.5	Review liquidation analysis for BOD presentation and provide updates to B. Cashman (FTI).
Cashman, Brian	9/2/2009	1.0	Participate on call with S. Coulombe (FTI), J. Marcum (CC), M. Mosier (CC) and D. Miller (CC) as well as the Debtors' counsel and advisors and BOD for a case status update.
Cashman, Brian	9/2/2009	0.5	Meet with M. Mosier (CC) to review support provided for incentive tasks.
Cashman, Brian	9/2/2009	0.5	Participate on call with J. Marcum (CC), M. Mosier (CC) and D. Miller (CC) as well as the Debtors' counsel and advisors and BOD for a BOD meeting to review plan, liquidation analysis and claims waterfall.
Cashman, Brian	9/2/2009	0.2	Discuss with M. O'Loughlin (FTI) the Company's request to show gross air collected (not net of set off) on liquidation analysis with separate line for set-offs.
Cashman, Brian	9/2/2009	0.2	Respond to questions from counsel regarding BOD presentation.
Cashman, Brian	9/2/2009	0.1	Review request from UCC regarding payment of professional fees.
Lai, Stephanie	9/2/2009	1.1	Reformat professional fees analysis and adjust forecast for cash flow and liquidation analysis.
Lai, Stephanie	9/2/2009	0.6	Participate in meeting with M. O'Loughlin (FTI) regarding forecasting professional fees for liquidation analysis.
O'Loughlin, Morgan	9/2/2009	0.8	Make updates to owned real estate supporting tab for liquidation analysis with information provided by D. Miller (CC).
O'Loughlin, Morgan	9/2/2009	0.7	Update professional fees forecast and synch with liquidation analysis forecast for debtor and committee professionals.
O'Loughlin, Morgan	9/2/2009	0.6	Participate in meeting with S. Lai (FTI) regarding forecasting professional fees for liquidation analysis.
O'Loughlin, Morgan	9/2/2009	0.6	Update comments in liquidation analysis in line with actuals activity from prior week.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
O'Loughlin, Morgan	9/2/2009	0.2	Discuss with B. Cashman (FTI) the Company's request to show gross air collected (not net of set off) on liquidation analysis with separate line for set-offs.
Duffy, Robert J	9/3/2009	1.0	Participate on call with J. Marcum (CC) and S. Coulombe (FTI) regarding liquidation analysis and claim ranges by class.
Coulombe, Stephen L	9/3/2009	1.0	Participate on call with J. Marcum (CC) and R. Duffy (FTI) regarding liquidation analysis and claim ranges by class.
Coulombe, Stephen L	9/3/2009	0.7	Review liquidation analysis and provide comments to B. Cashman (FTI) regarding administrative and priority claim ranges.
Cashman, Brian	9/3/2009	1.5	Prepare supporting documentation for incentive plan tasks.
Lai, Stephanie	9/3/2009	0.7	Organize Hewitt invoices for backup to incentive plan task completion.
Lai, Stephanie	9/3/2009	0.5	Advise M. O'Loughlin (FTI) on creating bridges to prior liquidation analysis.
Lai, Stephanie	9/3/2009	0.4	Review updated liquidation analysis and provide feedback and edits to M. O'Loughlin (FTI).
O'Loughlin, Morgan	9/3/2009	0.9	Update liquidation analysis with comments from B. Cashman (FTI).
O'Loughlin, Morgan	9/3/2009	0.8	Create bridge between original reconciled amount and reconciled amount after adjustments are made for adjourned claims from Cams download on 9/3.
Cashman, Brian	9/4/2009	1.1	Prepare supporting documentation for incentive plan tasks.
O'Loughlin, Morgan	9/4/2009	0.8	Create new schedule that drives off of landlord cross guaranty analysis to illustrate potential exposure to pay second unsecured claim.
Cashman, Brian	9/8/2009	0.5	Finalize support for incentive plan task regarding administrative expenses.
Cashman, Brian	9/8/2009	0.5	Finalize support for incentive plan task regarding employee benefit plans.
Cashman, Brian	9/8/2009	0.3	Discuss with J. Marcum (CC) case update presentation.
Cashman, Brian	9/8/2009	0.3	Incorporate Debtors comments to support for incentive plan task regarding employee benefit plans.
Cashman, Brian	9/8/2009	0.2	Send support for incentive plan task regarding administrative expenses to M. Mosier (CC) for review.
Cashman, Brian	9/8/2009	0.2	Send support for incentive plan task regarding employee benefit plans to M. Mosier (CC) for review.
O'Loughlin, Morgan	9/8/2009	1.2	Take professional fee schedule from K. Babb (CC) and integrate into professional fee forecast tracking schedule for liquidation analysis.
O'Loughlin, Morgan	9/8/2009	0.4	Review bi-weekly A/P A/R file provided by B. Fose (CC).
Cashman, Brian	9/9/2009	0.2	Respond to question from J. Marcum (CC) regarding warranty motion.
Cashman, Brian	9/10/2009	0.4	Review cash report prepared by K. Bradshaw (CC).
Cashman, Brian	9/10/2009	0.1	Respond to M. Mosier (CC) email regarding incentive plan payments and FD.
Cashman, Brian	9/10/2009	0.1	Respond to M. Mosier's (CC) question regarding IBM receipts.
O'Loughlin, Morgan	9/11/2009	0.6	Review daily cash detail reports provided by M. Smithson (CC) to find detail behind payroll.
Coulombe, Stephen L	9/14/2009	1.3	Participate in meeting with J. Marcum (CC) regarding liquidation analysis and timing of miscellaneous proceeds.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Duffy, Robert J	9/15/2009	1.0	Participate on call with J. Marcum (CC) and S. Coulombe (FTI) to review liquidation analysis and claim range assumption with.
Coulombe, Stephen L	9/15/2009	1.0	Participate on call with J. Marcum (CC) and R. Duffy (FTI) to review liquidation analysis and claim range assumption with.
Coulombe, Stephen L	9/15/2009	0.5	Review proceeds section of liquidation analysis to test reasonableness of timing and recovery.
O'Loughlin, Morgan	9/15/2009	1.2	Make updates to liquidation analysis with comments from M. Mosier (CC) and J. Marcum (CC).
O'Loughlin, Morgan	9/15/2009	0.8	Revise notes section in liquidation analysis per actuals activity and comments from M. Mosier (CC).
O'Loughlin, Morgan	9/15/2009	0.7	Update liquidation analysis with actual cash flow activity for prior 2 weeks and tie to bank cash balance.
O'Loughlin, Morgan	9/15/2009	0.5	Make updates to credit card holdback forecast with ending August balances provided by K. Babb (CC).
O'Loughlin, Morgan	9/15/2009	0.4	Confirm owned real estate proceeds to date and timing of receipt of future proceeds.
O'Loughlin, Morgan	9/15/2009	0.3	Update L/C cash collateralization forecast line in liquidation analysis to reflect 3% liquidity effect of cancellation.
O'Loughlin, Morgan	9/16/2009	0.8	Update professional fee forecast for liquidation analysis to reflect actual fee statements provided by K. Babb (CC).
Cashman, Brian	9/17/2009	0.5	Respond to review comments on presentation to liquidating trustee.
Coulombe, Stephen L	9/18/2009	0.4	Review liquidation analysis with latest cash flow actuals provided by M. O'Loughlin (FTI).
O'Loughlin, Morgan	9/18/2009	0.5	Make changes to format of liquidation analysis based on comments from S. Coulombe (FTI).
Coulombe, Stephen L	9/20/2009	1.1	Review liquidation analysis ranges with bridge to prior version and provide comments to M. O'Loughlin (FTI).
Cashman, Brian	9/21/2009	1.6	Update liquidation analysis and distribute to J. Marcum (CC) and M. Mosier (CC) for review.
Cashman, Brian	9/21/2009	0.8	Review remaining stub rent report, discuss with M. Mosier (CC) and adjust liquidation analysis to agree to the report.
Cashman, Brian	9/21/2009	0.4	Discuss taxing authority stipulation with I. Fredericks (SASMF) and then forward to M. Mosier (CC) for needed action.
O'Loughlin, Morgan	9/21/2009	1.3	Make updates to liquidation analysis for meeting with trustee with comments from B. Cashman (FTI).
O'Loughlin, Morgan	9/21/2009	0.7	Bridge 8/22 liquidation analysis to 9/12 analysis and note major changes affecting proceeds available for unsecured creditors.
O'Loughlin, Morgan	9/21/2009	0.7	Update corporate wind down operating cost range for remainder of case.
O'Loughlin, Morgan	9/21/2009	0.6	Add PBGC administrative claim settlement for \$33.5M into liquidation analysis for low and high side.
O'Loughlin, Morgan	9/21/2009	0.4	Synch up forecasted November stub rent payments in liquidation analysis with schedule provided by M. Mosier (CC).
Cashman, Brian	9/22/2009	0.9	Update liquidation analysis to reflect review comments from the Company.
Cashman, Brian	9/22/2009	0.3	Update corporate wind down budget.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
O'Loughlin, Morgan	9/22/2009	0.5	Make updates to remaining personnel slide and send to B. Cashman (FTI) for trustee presentation.
Cashman, Brian	9/23/2009	0.8	Discuss meeting with liquidating trustee with J. Marcum (CC) and discuss next steps and action items.
Cashman, Brian	9/23/2009	0.8	Review summary of Cosmic, KCC and access database relationship.
O'Loughlin, Morgan	9/23/2009	0.8	Update liquidation analysis for UCC case status presentation and send to B. Cashman (FTI) for review.
Cashman, Brian	9/25/2009	0.8	Review professional fees supporting schedule for liquidation analysis.
Cashman, Brian	9/25/2009	0.3	Discuss incentive plan tasks with M. Mosier (CC).
O'Loughlin, Morgan	9/25/2009	1.1	Update professional fee disbursement forecast by professional in new format and distribute to B. Cashman (FTI) for review.
O'Loughlin, Morgan	9/25/2009	0.7	Tie out professional fees incurred and disbursed to tracking schedule provided by K. Babb (CC).
O'Loughlin, Morgan	9/25/2009	0.4	Participate on call with B. Cashman (FTI) regarding professional fee forecast and change in format.
Coulombe, Stephen L	9/29/2009	0.5	Provide comments to M. O'Loughlin (FTI) regarding updates to notes in liquidation analysis.
O'Loughlin, Morgan	9/30/2009	1.1	Update liquidation analysis with two prior weeks actuals activity and tie to bank balance before check float.
O'Loughlin, Morgan	9/30/2009	0.7	Flash liquidation analysis against 9/12 version distributed to UCC and update forecast and explain variances.
O'Loughlin, Morgan	9/30/2009	0.5	Review cash at emergence and sources and uses template in anticipation of updating for filing.
Duffy, Robert J	10/1/2009	0.6	Participate on call with J. Marcum (CC) regarding cash at emergence analysis.
Rinaldi, Scott A	10/1/2009	1.1	Review liquidation analysis assumptions and notes and provide comments to M. O'Loughlin (FTI) for update.
Rinaldi, Scott A	10/1/2009	1.1	Participate in meeting with J. Marcum (CC), M. Mosier (CC) and M. O'Loughlin (FTI) regarding cash at effective date analysis, liquidation analysis and claims waterfall.
Cashman, Brian	10/1/2009	1.5	Bifurcate liquidation analysis into pre and post confirmation date.
Cashman, Brian	10/1/2009	0.8	Prepare template for sources and uses as of confirmation date.
O'Loughlin, Morgan	10/1/2009	1.1	Participate in meeting with J. Marcum (CC), M. Mosier (CC) and S. Rinaldi (FTI) regarding cash at effective date analysis, liquidation analysis and claims waterfall.
Duffy, Robert J	10/2/2009	1.0	Participate on call with S. Coulombe (FTI) and J. Marcum (CC) regarding BOD deck and liquidation analysis.
Coulombe, Stephen L	10/2/2009	1.0	Participate on call with R. Duffy (FTI) and J. Marcum (CC) regarding BOD deck and liquidation analysis.
Coulombe, Stephen L	10/2/2009	0.7	Participate on call with S. Rinaldi (FTI) regarding BOD presentation and executive summary.
Coulombe, Stephen L	10/2/2009	0.3	Review claims waterfall prepared by M. O'Loughlin (FTI) and compare sources and uses analysis.
Rinaldi, Scott A	10/2/2009	0.7	Participate on call with S. Coulombe (FTI) regarding BOD presentation and executive summary.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Rinaldi, Scott A	10/2/2009	0.7	Review draft of BOD deck from B. Cashman (FTI) and provide updates.
Cashman, Brian	10/2/2009	1.9	Prepare sources and uses schedule as of confirmation date.
Cashman, Brian	10/2/2009	1.6	Draft BOD deck.
Coulombe, Stephen L	10/5/2009	1.0	Participate on call with J. Marcum (CC) and R. Duffy (FTI) to discuss the BOD deck and cash at confirmation analysis.
Duffy, Robert J	10/5/2009	1.0	Participate on call with J. Marcum (CC) and S. Coulombe (FTI) to discuss the BOD deck and cash at confirmation analysis.
Coulombe, Stephen L	10/5/2009	0.7	Review sources and uses schedule as of confirmation date prepared by B. Cashman (FTI) and provide comments.
Cashman, Brian	10/5/2009	0.9	Review updated liquidation analysis.
Cashman, Brian	10/5/2009	0.8	Update sources and uses worksheet to reflect J. Marcum's (CC) review comments.
Cashman, Brian	10/5/2009	0.7	Update sources and uses worksheet to reflect S. Rinaldi's (FTI) review comments.
Cashman, Brian	10/5/2009	0.7	Review draft of BOD deck.
Cashman, Brian	10/5/2009	0.7	Participate on call with J. Marcum (CC), M. Mosier (CC) and D. Miller (CC) to review BOD deck.
Cashman, Brian	10/5/2009	0.7	Review updated draft of BOD deck.
Cashman, Brian	10/5/2009	0.2	Distribute BOD deck to company for review.
O'Loughlin, Morgan	10/5/2009	0.9	Update liquidation analysis with actuals through week ending 10/3 for board of directors presentation.
O'Loughlin, Morgan	10/5/2009	0.8	Create summary schedule detailing remaining owned real estate and ranges for high and low recoveries.
O'Loughlin, Morgan	10/5/2009	0.7	Make updates to notes section of liquidation analysis for board of directors presentation.
O'Loughlin, Morgan	10/5/2009	0.6	Participate in meeting with D. Miller (CC) regarding remaining proceeds forecasted for owned real estate.
O'Loughlin, Morgan	10/5/2009	0.4	Format liquidation analysis for board of directors presentation.
Coulombe, Stephen L	10/6/2009	0.8	Review draft of October BOD presentation and provide comments to B. Cashman (FTI) and M. O'Loughlin (FTI).
Cashman, Brian	10/6/2009	0.9	Update BOD presentation.
Cashman, Brian	10/6/2009	0.5	Review final draft of BOD presentation.
O'Loughlin, Morgan	10/6/2009	1.1	Participate in meeting with J. Marcum (CC) and M. Mosier (CC) to review board of directors presentation.
O'Loughlin, Morgan	10/6/2009	1.1	Read through and quality check board of directors presentation and distribute to CC management.
O'Loughlin, Morgan	10/6/2009	0.9	Review all major proceeds received to date slide from B. Cashman (FTI) and tie back to the weekly cash reports.
O'Loughlin, Morgan	10/6/2009	0.4	Update Canadian slide with new language provided by J. Marcum (CC) regarding the working capital adjustment.
Coulombe, Stephen L	10/7/2009	1.0	Review presentation of sources and uses analysis on call with J. Marcum (CC), S. Rinaldi (FTI) and R. Duffy (FTI).

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Duffy, Robert J	10/7/2009	1.0	Review presentation of sources and uses analysis on call with J. Marcum (CC), S. Rinaldi (FTI) and S. Coulombe (FTI).
Coulombe, Stephen L	10/7/2009	0.2	Review liquidation analysis and provide updates to B. Cashman (FTI).
Rinaldi, Scott A	10/7/2009	1.0	Review presentation of sources and uses analysis on call with J. Marcum (CC), R. Duffy (FTI) and S. Coulombe (FTI).
Rinaldi, Scott A	10/7/2009	0.8	Provide comments to B. Cashman (FTI) regarding format of sources and uses analysis.
Cashman, Brian	10/7/2009	0.9	Update cash schedule for comments by company during the conference call.
Cashman, Brian	10/7/2009	0.8	Participate on call with J. Marcum (CC), M. Mosier (CC) and D. Miller (CC) and members of BOD for BOD meeting.
Cashman, Brian	10/7/2009	0.7	Review wind down budget prepared by M. O'Loughlin (FTI) with the assistance of K. Bradshaw (CC).
Cashman, Brian	10/7/2009	0.5	Review sources and uses analysis that reflects final changes by S. Rinaldi (FTI).
Cashman, Brian	10/7/2009	0.4	Update liquidation analysis to reflect J. Marcum's (CC) review comments.
Cashman, Brian	10/7/2009	0.2	Discuss cash balance and steps to complete draw/cancellation of LC's.
Cashman, Brian	10/7/2009	0.2	Discuss need to set up meeting with insurance letter of credit expert with J. Marcum (CC).
O'Loughlin, Morgan	10/7/2009	1.3	Incorporate comments from J. Marcum (CC) on cash at emergence analysis and make updates to remaining claims by class.
O'Loughlin, Morgan	10/7/2009	1.1	Zero out forecasts for 'November stub rent' and 'Sales tax prior to GOB' and reclassify in administrative and priority claim sections respectively.
O'Loughlin, Morgan	10/7/2009	1.1	Create corporate wind down monthly run rate template and add certain line items to build up forecast.
O'Loughlin, Morgan	10/7/2009	0.9	Participate in meeting with K. Bradshaw (CC) regarding monthly corporate operating run rate forecast.
O'Loughlin, Morgan	10/7/2009	0.7	Update monthly corporate operating forecast with comments and assumptions from K. Bradshaw (CC).
O'Loughlin, Morgan	10/7/2009	0.6	Discuss the cash at emergence analysis with J. Marcum (CC).
O'Loughlin, Morgan	10/7/2009	0.5	Review actual cash reports from prior two months in support of monthly corporate operating cost forecast.
Coulombe, Stephen L	10/8/2009	0.7	Review standby letters of credit outstanding with Bank of America and alternatives for cancelation.
Coulombe, Stephen L	10/8/2009	0.6	Participate on call with J. Marcum (CC) and R. Duffy (FTI) to discuss need to release letters of credit held with Bank of America.
Duffy, Robert J	10/8/2009	0.6	Participate on call with J. Marcum (CC) and S. Coulombe (FTI) to discuss need to release letters of credit held with Bank of America.
Duffy, Robert J	10/8/2009	0.4	Review standby letters of credit outstanding with Bank of America.
Coulombe, Stephen L	10/8/2009	0.2	Review L/C report distributed by M. O'Loughlin (FTI).
Rinaldi, Scott A	10/8/2009	1.3	Participate in meeting with J. Marcum (CC) regarding cash at effective date analysis and assumptions for allowed administrative claims.
Cashman, Brian	10/8/2009	0.7	Respond to various emails from Company.
Cashman, Brian	10/8/2009	0.6	Update professional fees schedule and prepare summary for cash at effective date schedule.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Cashman, Brian	10/8/2009	0.5	Review MIP update.
Cashman, Brian	10/8/2009	0.4	Review wind down budget analysis.
O'Loughlin, Morgan	10/8/2009	1.1	Make updates to cash at emergence schedule to incorporate adjourned administrative, 503(b)(9) and priority claims per comments from I. Fredericks (SASMF).
O'Loughlin, Morgan	10/8/2009	0.9	Participate in meeting with K. Bradshaw (CC) to review and finalize monthly corporate operating run rate schedule.
O'Loughlin, Morgan	10/8/2009	0.4	Update liquidation analysis with supporting incentive and retention plan schedule provided by M. Mosier (CC).
O'Loughlin, Morgan	10/8/2009	0.4	Participate in meeting with D. Miller (CC) regarding monthly carrying costs of remaining owned real estate.
Coulombe, Stephen L	10/9/2009	0.8	Review monthly wind down budget analysis and provide comments to B. Cashman (FTI).
Coulombe, Stephen L	10/9/2009	0.7	Participate on call with J. Marcum (CC) and R. Duffy (FTI) to discuss key work streams to be completed prior to confirmation.
Duffy, Robert J	10/9/2009	0.7	Participate on call with J. Marcum (CC) and S. Coulombe (FTI) to discuss key work streams to be completed prior to confirmation.
Duffy, Robert J	10/9/2009	0.3	Review wind down budget analysis prepared by M. O'Loughlin (FTI).
O'Loughlin, Morgan	10/9/2009	0.8	Update professional fees schedule to forecast fees disbursed through confirmation in December and distribute to B. Cashman (FTI) for review.
O'Loughlin, Morgan	10/9/2009	0.6	Review proposal for sale of Kennesaw, GA from D. Miller (CC) and claims to be satisfied through deal.
Coulombe, Stephen L	10/12/2009	0.4	Review cash at confirmation analysis and provide updates to B. Cashman (FTI).
Rinaldi, Scott A	10/12/2009	0.5	Review latest liquidation analysis updated for actuals through week ending 10/10 and provide comments to M. O'Loughlin (FTI) for update.
Cashman, Brian	10/12/2009	0.3	Discuss case status update with J. Marcum (CC).
Cashman, Brian	10/12/2009	0.2	Discuss case update and recent proceeds with M. Mosier (CC).
O'Loughlin, Morgan	10/12/2009	0.8	Update cash at emergence schedule with week ending 10/10 cash balance, and updated professional fee and corporate wind down charges.
Duffy, Robert J	10/13/2009	1.0	Participate on call with G. Galardi (SASMF), S. Coulombe (FTI) and J. Marcum (CC) regarding cash at effective date analysis.
Coulombe, Stephen L	10/13/2009	1.0	Participate on call with G. Galardi (SASMF), R. Duffy (FTI) and J. Marcum (CC) regarding cash at effective date analysis.
Coulombe, Stephen L	10/13/2009	0.8	Review post confirmation wind down budget assumptions and provide updates to B. Cashman (FTI).
Cashman, Brian	10/13/2009	1.1	Review summary of payables and receivables report distributed by B. Fose (CC).
Cashman, Brian	10/13/2009	0.8	Participate in meeting with M. O'Loughlin (FTI) regarding professional fees actuals to date and outstanding balances with each professional.
Cashman, Brian	10/13/2009	0.7	Communicate questions regarding professional fees in monthly operating report to A. Pietrantoni (CC).
Cashman, Brian	10/13/2009	0.6	Review professional fees schedule.
Cashman, Brian	10/13/2009	0.5	Respond to various emails from Company.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Cashman, Brian	10/13/2009	0.4	Discuss need for additional information regarding forecast proceeds with M. Mosier (CC).
Cashman, Brian	10/13/2009	0.2	Review updated cash at effective date report for updated cash flow.
O'Loughlin, Morgan	10/13/2009	1.3	Update liquidation with actuals activity through week ending 10/10 and send to B. Cashman (FTI) for review.
O'Loughlin, Morgan	10/13/2009	0.8	Participate in meeting with B. Cashman (FTI) regarding professional fees actuals to date and outstanding balances with each professional.
O'Loughlin, Morgan	10/13/2009	0.6	Pull together quick summary and meet with K. Babb (CC) regarding unpaid professional fee balances as of 10/10.
Duffy, Robert J	10/14/2009	1.1	Partake on call with J. Marcum (CC) and S. Coulombe (FTI) to discuss post confirmation wind down cost assumptions and timing.
Coulombe, Stephen L	10/14/2009	1.1	Partake on call with J. Marcum (CC) and R. Duffy (FTI) to discuss post confirmation wind down cost assumptions and timing.
Coulombe, Stephen L	10/14/2009	0.4	Review professional fee forecast provided by B. Cashman (FTI) and provide comments.
Cashman, Brian	10/14/2009	0.8	Update professional fees schedule.
Cashman, Brian	10/14/2009	0.5	Review third interim fee applications to ensure accuracy of professional fees schedule.
Cashman, Brian	10/14/2009	0.4	Review Kennesaw, GA proposal sent to me by D. Miller (CC).
Cashman, Brian	10/14/2009	0.2	Prepare analysis on management incentive payments for CEO.
Cashman, Brian	10/14/2009	0.2	Review case calendar distributed by Skadden.
O'Loughlin, Morgan	10/14/2009	0.9	Analyze variance between reconciled amount in Cams and 'total remaining claims' in waterfall and note variances.
O'Loughlin, Morgan	10/14/2009	0.8	Synch latest professional fees forecast with liquidation analysis by month.
O'Loughlin, Morgan	10/14/2009	0.8	Tie out cash balance per K. Bradshaw (CC) before check float to liquidation analysis.
O'Loughlin, Morgan	10/14/2009	0.6	Pull together all claims relating to Kennesaw, GA parking lot deal and distribute to B. Cashman (FTI) for review.
O'Loughlin, Morgan	10/14/2009	0.5	Respond to emails from K. Babb (CC) regarding outstanding professional fee balances.
Coulombe, Stephen L	10/15/2009	0.8	Review liquidation analysis claim ranges for secured, administrative and 503(b)(9) ranges and provide comments to B. Cashman (FTI).
Coulombe, Stephen L	10/15/2009	0.6	Review corporate wind down budget and compare to liquidation analysis assumptions.
Cashman, Brian	10/15/2009	0.7	Participate in meeting with M. O'Loughlin (FTI) regarding outstanding support items for the cash at effective date analysis including credit card holdback and the utilities reserve funded account.
Cashman, Brian	10/15/2009	0.2	Review email about credit card holdbacks update and discuss with M. O'Loughlin (FTI).
Cashman, Brian	10/15/2009	0.2	Review email about utilities reserve update and discuss with M. O'Loughlin (FTI).
Cashman, Brian	10/15/2009	0.1	Update professional fees schedule for new information from KC Babb (CC).
O'Loughlin, Morgan	10/15/2009	0.9	Pull all professionals retention orders and add a column in professional fee schedule to note retainer amounts.
O'Loughlin, Morgan	10/15/2009	0.7	Participate in meeting with B. Cashman (FTI) regarding outstanding support items for the cash at effective date analysis including credit card holdback and the utilities reserve funded account.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
O'Loughlin, Morgan	10/15/2009	0.6	Correspond via email with H. Ferguson (CC) regarding credit card holdback amount and next steps needed for receipt of proceeds.
O'Loughlin, Morgan	10/15/2009	0.6	Update professional fee schedule with August invoices from Skadden and KCC.
O'Loughlin, Morgan	10/15/2009	0.6	Update the cash at effective date analysis with week ending 10/10 cash activity as well as the notes section with comments from B. Cashman (FTI).
O'Loughlin, Morgan	10/15/2009	0.2	Review email about credit card holdbacks update and discuss with B. Cashman (FTI).
O'Loughlin, Morgan	10/15/2009	0.2	Review email about utilities reserve update and discuss with B. Cashman (FTI).
Coulombe, Stephen L	10/16/2009	1.0	Participate on call with J. Marcum (CC) and R. Duffy (FTI) regarding IRS tax reimbursement and issues with collection of refund.
Duffy, Robert J	10/16/2009	1.0	Participate on call with J. Marcum (CC) and S. Coulombe (FTI) regarding IRS tax reimbursement and issues with collection of refund.
Coulombe, Stephen L	10/16/2009	0.2	Review IRS refund documents prepared by J. McDonald (CC) and provide comments to FTI team.
Rinaldi, Scott A	10/16/2009	0.8	Review updated cash at effective date analysis with cash through week ending 10/10.
Rinaldi, Scott A	10/16/2009	0.6	Review corporate wind down budget monthly run rate and provide comments to B. Cashman (FTI).
Cashman, Brian	10/16/2009	0.3	Discuss with D. Foley (MW) the tax call with Protiviti and the Company and action items.
Cashman, Brian	10/16/2009	0.3	Discuss management incentive plan with I. Fredericks (SASMF).
O'Loughlin, Morgan	10/16/2009	0.8	Update liquidation analysis with latest MIP, corporate run rate and professional fees schedules.
O'Loughlin, Morgan	10/16/2009	0.6	Tie cash at effective date analysis to bottom line of claims waterfall.
O'Loughlin, Morgan	10/16/2009	0.5	Update landlord cross guaranty schedule with two valid unsecured claims and send to I. Fredericks (SASMF) and D. Foley (MGW).
O'Loughlin, Morgan	10/16/2009	0.4	Bridge 10/3 board of directors liquidation analysis to 10/10 liquidation analysis noting key changes to proceeds.
O'Loughlin, Morgan	10/16/2009	0.4	Update monthly corporate operating forecast with comments and edits from B. Cashman (FTI).
Cashman, Brian	10/19/2009	0.9	Review bi-weekly vendor receivables report prepared by B. Fose (CC).
Cashman, Brian	10/19/2009	0.5	Respond to various emails from Company.
Cashman, Brian	10/19/2009	0.4	Prepare and send update on open items from UCC advisors to S. Rinaldi (FTI).
Cashman, Brian	10/19/2009	0.3	Request from B. Fose (CC) update on any receivable amounts that are ready to be settled per the UCC advisors request.
Cashman, Brian	10/19/2009	0.3	Review cash report prepared by K. Bradshaw (CC).
Cashman, Brian	10/19/2009	0.2	Communicate to M. Mosier (CC) that all third interim fee applications were ordered and that Company should proceed and pay 15% holdbacks.
Cashman, Brian	10/19/2009	0.2	Distribute management incentive plan document to Skadden.
Cashman, Brian	10/20/2009	1.9	Update cash at effective date analysis.
Cashman, Brian	10/20/2009	1.4	Update cash at effective date analysis for Company's comments.
Cashman, Brian	10/20/2009	1.2	Update professional fees paid through confirmation forecast.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Cashman, Brian	10/20/2009	0.4	Review emails regarding utilities reserve account.
Cashman, Brian	10/20/2009	0.4	Respond to various emails from Company.
Cashman, Brian	10/20/2009	0.4	Review utilities reserve account detail provided by S. Baker (MW).
Cashman, Brian	10/20/2009	0.4	Participate in meeting with J. Marcum (CC), M. Mosier (CC) and M. O'Loughlin (FTI) regarding presentation of cash at effective date analysis.
Cashman, Brian	10/20/2009	0.3	Discuss open letters of credit with J. Marcum (CC) and next steps.
Cashman, Brian	10/20/2009	0.3	Read email from K. Babb (CC) regarding professional fees.
Cashman, Brian	10/20/2009	0.3	Distribute cash at effective date and professional fees analysis to J. Marcum (CC), M. Mosier (CC) and S. Rinaldi (FTI) for review.
Cashman, Brian	10/20/2009	0.3	Distribute updated cash at effective date report to S. Rinaldi (FTI).
Cashman, Brian	10/20/2009	0.2	Review professionals retention orders as part of professional fees forecast.
Cashman, Brian	10/20/2009	0.2	Email question to K. Babb (CC) regarding August MOR professional fees schedule.
Cashman, Brian	10/20/2009	0.2	Discuss Kennesaw, GA sale with I. Fredericks (SASMF).
Cashman, Brian	10/20/2009	0.1	Request more information on Kennesaw, GA sale from D. Miller (CC).
O'Loughlin, Morgan	10/20/2009	1.1	Build new section in cash at effective date analysis illustrating key mitigation factors for covering allowed secured and administrative claims.
O'Loughlin, Morgan	10/20/2009	0.6	Exchange emails with S. Baker (SASMF) regarding timing of refund for the utilities reserve funded account.
O'Loughlin, Morgan	10/20/2009	0.4	Update liquidation analysis with new \$3M utilities reserve fund account.
O'Loughlin, Morgan	10/20/2009	0.4	Participate in meeting with J. Marcum (CC), M. Mosier (CC) and B. Cashman (FTI) regarding presentation of cash at effective date analysis.
Rinaldi, Scott A	10/21/2009	0.5	Discuss updated cash at effective date and claims waterfall with B. Cashman (FTI) and next steps.
Cashman, Brian	10/21/2009	0.6	Participate in discussion with M. O'Loughlin (FTI) regarding treatment of mitigating factors for cash at emergence analysis.
Cashman, Brian	10/21/2009	0.5	Discuss updated cash at effective date and claims waterfall with S. Rinaldi (FTI) and next steps.
Cashman, Brian	10/21/2009	0.4	Send email to M. Mosier (CC) and J. Marcum (CC) regarding request from UCC regarding vendor receivables.
Cashman, Brian	10/21/2009	0.4	Communicate comments on liquidation analysis.
Cashman, Brian	10/21/2009	0.3	Communicate UCC approval of Kennesaw, GA to D. Miller (CC).
Cashman, Brian	10/21/2009	0.2	Distribute claims waterfall report to S. Rinaldi (FTI).
Cashman, Brian	10/21/2009	0.2	Update cash at effective date analysis.
Cashman, Brian	10/21/2009	0.2	Respond to M. Mosier's (CC) question about Jefferies fee.
Cashman, Brian	10/21/2009	0.1	Distribute updated cash at effective date report to S. Rinaldi (FTI).
O'Loughlin, Morgan	10/21/2009	0.7	Format and finalize professional fees forecast and distribute to B. Cashman (FTI) for review.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
O'Loughlin, Morgan	10/21/2009	0.6	Participate in discussion with B. Cashman (FTI) regarding treatment of mitigating factors for cash at emergence analysis.
O'Loughlin, Morgan	10/21/2009	0.5	Exchange emails with S. Baker (SASMF) discussing the need to track duplication of utilities reserve requests and certain administrative utility claims.
Coulombe, Stephen L	10/22/2009	1.6	Devise new layout of new cash and claims at confirmation analysis per comments from I. Fredericks (SASMF).
Coulombe, Stephen L	10/22/2009	1.1	Participate on call with I. Fredericks (SASMF) regarding cash and claims at effective date analysis.
Coulombe, Stephen L	10/22/2009	1.1	Participate on call with J. Marcum (CC) regarding revised layout of cash and claims at confirmation and key assumptions.
Coulombe, Stephen L	10/22/2009	1.0	Participate in meeting with R. Duffy (FTI) to review layout of new cash and claims at confirmation analysis.
Duffy, Robert J	10/22/2009	1.0	Participate in meeting with S. Coulombe (FTI) to review layout of new cash and claims at confirmation analysis.
Coulombe, Stephen L	10/22/2009	0.9	Participate on call with I. Fredericks (SASMF), R. Duffy (FTI), B. Cashman (FTI), M. O'Loughlin (FTI), J. Marcum (CC) and M. Mosier (CC) regarding new format to claims waterfall and cash at emergence schedules.
Duffy, Robert J	10/22/2009	0.9	Participate on call with I. Fredericks (SASMF), B. Cashman (FTI), S. Coulombe (FTI), B. Cashman (FTI), J. Marcum (CC) and M. Mosier (CC) regarding new format to claims waterfall and cash at emergence schedules.
Coulombe, Stephen L	10/22/2009	0.8	Review cash and claims at effective date analysis and provide updates to B. Cashman (FTI).
Coulombe, Stephen L	10/22/2009	0.2	Provide edits to B. Cashman (FTI) regarding claim range analysis for cash and claims at effective date analysis.
Rinaldi, Scott A	10/22/2009	0.9	Review cash and claims at effective date analysis and prepared by B. Cashman (FTI).
Cashman, Brian	10/22/2009	0.1	Review Jefferies retention order to determine success fee.
O'Loughlin, Morgan	10/22/2009	1.4	Create new mitigation factors section that references directly back to claims waterfall to assess risk to objections not yet ordered and set off objections 48-52.
O'Loughlin, Morgan	10/22/2009	0.9	Participate on call with I. Fredericks (SASMF), R. Duffy (FTI), S. Coulombe (FTI), B. Cashman (FTI), J. Marcum (CC) and M. Mosier (CC) regarding new format to claims waterfall and cash at emergence schedules.
O'Loughlin, Morgan	10/22/2009	0.8	Create new cash at effective date analysis to be able to sensitize various claim buckets.
O'Loughlin, Morgan	10/22/2009	0.6	Participate in meeting with M. Mosier (CC) and J. Marcum (CC) to design new format for displaying cash at emergence.
O'Loughlin, Morgan	10/22/2009	0.6	Participate in meeting with H. Ferguson (CC) regarding post petition administrative claim liability per Company books and records.
O'Loughlin, Morgan	10/22/2009	0.6	Update notes to cash at effective date analysis based on discussions with J. Marcum (CC).
O'Loughlin, Morgan	10/22/2009	0.6	Participate in meeting with M. Mosier (CC) to review claims waterfall and cash at effective date analyses.
O'Loughlin, Morgan	10/22/2009	0.3	Research Jeffries success fee structure and send summary schedule to B. Cashman (FTI) in support of professional fee schedule.
Duffy, Robert J	10/23/2009	1.4	Participate on call with J. Marcum (CC) regarding cash and claims at emergence schedule assumptions and communication with the Committee.
Coulombe, Stephen L	10/23/2009	1.2	Draft template for new cash and claims at effective date analysis and send to M. O'Loughlin (FTI) to make updates.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Coulombe, Stephen L	10/23/2009	0.9	Review cash and claims at emergence schedule with R. Duffy (FTI) and provide comments to M. O'Loughlin (FTI).
Duffy, Robert J	10/23/2009	0.9	Review cash and claims at emergence schedule with S. Coulombe (FTI) and provide comments to M. O'Loughlin (FTI).
Coulombe, Stephen L	10/23/2009	0.8	Participate on call with I. Fredericks (SASMF) and B. Cashman (FTI) to review cash at effective date report.
Duffy, Robert J	10/23/2009	0.7	Participate on call with G. Galardi (SASMF) regarding cash and claims at emergence schedule.
Coulombe, Stephen L	10/23/2009	0.6	Participate on call with M. O'Loughlin (FTI) to discuss new template for cash and claims at emergence analysis.
Coulombe, Stephen L	10/23/2009	0.5	Review cash at effective date with J. Marcum (CC) and B. Cashman (FTI).
Cashman, Brian	10/23/2009	1.9	Update cash at effective date report for client comments.
Cashman, Brian	10/23/2009	1.8	Update cash at effective for changes from call with I. Fredericks (SASMF).
Cashman, Brian	10/23/2009	0.8	Participate on calls with M. O'Loughlin (FTI) regarding updates to cash and claims at emergence analysis.
Cashman, Brian	10/23/2009	0.8	Participate on call with I. Fredericks (SASMF) and S. Coulombe (FTI) to review cash at effective date report.
Cashman, Brian	10/23/2009	0.7	Update cash at effective date analysis with scenarios.
Cashman, Brian	10/23/2009	0.5	Review cash at effective date with J. Marcum (CC) and S. Coulombe (FTI).
Cashman, Brian	10/23/2009	0.2	Review email from M. Mosier (CC) regarding tax provisions associated with Canadian bankruptcy.
O'Loughlin, Morgan	10/23/2009	1.4	Create new three page schedule for cash and claims at emergence analysis and distribute to B. Cashman (FTI) and S. Coulombe (FTI) for review.
O'Loughlin, Morgan	10/23/2009	0.8	Participate on calls with B. Cashman (FTI) regarding updates to cash and claims at emergence analysis.
O'Loughlin, Morgan	10/23/2009	0.6	Make updates to cash at emergence schedule with edits from R. Duffy (FTI).
O'Loughlin, Morgan	10/23/2009	0.6	Participate on call with S. Coulombe (FTI) to discuss new template for cash and claims at emergence analysis.
O'Loughlin, Morgan	10/23/2009	0.6	Integrate sensitivity schedule into cash at emergence file.
Coulombe, Stephen L	10/24/2009	0.9	Review final draft of cash and claims at confirmation and provide edits to B. Cashman (FTI).
Coulombe, Stephen L	10/24/2009	0.8	Participate on call with I. Fredericks (SASMF), B. Cashman (FTI) and J. Marcum (CC) regarding cash at effective date report.
Duffy, Robert J	10/24/2009	0.7	Participate on call with S. Coulombe (CC) and J. Marcum (FTI) regarding claims at effective date analysis assumptions.
Coulombe, Stephen L	10/24/2009	0.7	Participate on call with R. Duffy (CC) and J. Marcum (FTI) regarding claims at effective date analysis assumptions.
Coulombe, Stephen L	10/24/2009	0.6	Review email from B. Cashman (FTI) regarding adjournment rate in support of claims at effective date analysis.
Duffy, Robert J	10/24/2009	0.3	Provide final edits to B. Cashman (FTI) for cash and claims at confirmation analysis.
Rinaldi, Scott A	10/24/2009	1.1	Review updated cash at effective date analysis with scenarios and provide comments to B. Cashman (FTI).

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Cashman, Brian	10/24/2009	1.0	Update cash at effective date for comments from I. Fredericks (SASMF) and J. Marcum (CC).
Cashman, Brian	10/24/2009	0.8	Participate on call with I. Fredericks (SASMF), S. Coulombe (FTI) and J. Marcum (CC) regarding cash at effective date report.
Cashman, Brian	10/24/2009	0.7	Update cash at effective date for comments from I. Fredericks (SASMF) and J. Marcum (CC).
Cashman, Brian	10/24/2009	0.7	Update cash at effective date for comments from I. Fredericks (SASMF) and J. Marcum (CC).
Cashman, Brian	10/24/2009	0.5	Send email to J. Marcum (CC), I. Fredericks (SASMF) and S. Coulombe (FTI) regarding adjournment rate.
Cashman, Brian	10/24/2009	0.3	Update cash at effective date for comments from I. Fredericks (SASMF).
Cashman, Brian	10/26/2009	0.5	Review cash report prepared by K. Bradshaw (CC).
Cashman, Brian	10/26/2009	0.2	Discuss with M. Mosier (CC) the timing of credit card holdback proceeds.
Cashman, Brian	10/26/2009	0.2	Discuss with M. Mosier (CC) the timing of vendor receivables proceeds.
Cashman, Brian	10/26/2009	0.2	Discuss with M. Mosier (CC) the timing of VISA/MC settlement proceeds.
Cashman, Brian	10/26/2009	0.1	Email M. Mosier (CC) claims waterfall reports and cash at effective date reports sent to the UCC advisors.
Coulombe, Stephen L	10/27/2009	0.9	Lay out schedule for comparing A/R set off win and lose scenarios and provide to M. O'Loughlin (FTI).
Coulombe, Stephen L	10/27/2009	0.8	Review A/R analysis provided by H. Ferguson (CC) and provide comments to M. O'Loughlin (FTI) regarding preparation of updated analysis.
Cashman, Brian	10/27/2009	0.7	Read letter regarding VISA/MasterCard settlement.
Cashman, Brian	10/27/2009	0.6	Respond to various emails from Company.
Cashman, Brian	10/27/2009	0.5	Develop A/R analysis with M. O'Loughlin (FTI).
Cashman, Brian	10/27/2009	0.4	Review bi-weekly vendor receivables report prepared by B. Fose (CC).
Cashman, Brian	10/27/2009	0.3	Discuss management incentive plan and other forecasted expenses with M. Mosier (CC).
Cashman, Brian	10/27/2009	0.3	Discuss with M. Mosier (CC) the utility reserve account.
Cashman, Brian	10/27/2009	0.3	Review utility reserve detail from S. Baker (SASMF).
Cashman, Brian	10/27/2009	0.3	Discuss Canadian bankruptcy update with J. Marcum (CC).
Cashman, Brian	10/27/2009	0.2	Review weekly cash flow reports to determine professional fees paid recently.
Cashman, Brian	10/27/2009	0.2	Request update on utility reserve balance from K. Bradshaw (CC).
O'Loughlin, Morgan	10/27/2009	0.5	Develop A/R analysis with B. Cashman (FTI).
O'Loughlin, Morgan	10/27/2009	0.5	Review A/R analysis in compared to estimated allowed claims provided by B. Fose (CC) and H. Ferguson (CC).
Coulombe, Stephen L	10/28/2009	0.9	Review liquidation analysis with cash through week ending 10/24 and provide comments to M. O'Loughlin (FTI) for update.
Coulombe, Stephen L	10/28/2009	0.8	Participate in meeting with J. Marcum (CC) to discuss IRS refund and next steps for collection.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Coulombe, Stephen L	10/28/2009	0.7	Participate in meeting with D. Foley (MGW) and M. O'Loughlin (FTI) regarding treatment of pre versus postpetition A/R and the set off motion.
Coulombe, Stephen L	10/28/2009	0.7	Discuss plan confirmation hearing and items to cover with J. Marcum (CC) and B. Cashman (FTI).
Duffy, Robert J	10/28/2009	0.6	Participate on conference call with J. Marcum (CC) to discuss key work streams in case.
Duffy, Robert J	10/28/2009	0.4	Review updated professional fee and provide edits to B. Cashman (FTI).
Cashman, Brian	10/28/2009	0.8	Update professional fees forecast using updated professional fees schedule from K. Babb (CC).
Cashman, Brian	10/28/2009	0.7	Discuss plan confirmation hearing and items to cover with J. Marcum (CC) and S. Coulombe (FTI).
Cashman, Brian	10/28/2009	0.7	Read 8 professionals retention orders to determine success fees.
Cashman, Brian	10/28/2009	0.6	Email M. Mosier (CC) about status of some of professional fees invoices.
Cashman, Brian	10/28/2009	0.5	Respond to various emails from Company.
Cashman, Brian	10/28/2009	0.3	Discuss BOD presentation with M. Mosier (CC).
Cashman, Brian	10/28/2009	0.2	Research payment to DJM and Stream bank.
O'Loughlin, Morgan	10/28/2009	1.4	Reorganize A/R analysis to bifurcate prepetition from postpetition A/R.
O'Loughlin, Morgan	10/28/2009	1.4	Create A/R analysis waterfall to compare win v. lose setoff objections.
O'Loughlin, Morgan	10/28/2009	1.1	Update liquidation analysis with actuals through week ending 10/24 and send to B. Cashman (FTI) for review.
O'Loughlin, Morgan	10/28/2009	0.8	Summarize application of A/R in a win and lose situation and highlight the delta between two scenarios.
O'Loughlin, Morgan	10/28/2009	0.7	Participate in meeting with D. Foley (MGW) and S. Coulombe (FTI) regarding treatment of pre versus postpetition A/R and the set off motion.
O'Loughlin, Morgan	10/28/2009	0.4	Format and finalize draft of A/R analysis and distribute to B. Cashman (FTI) and S. Coulombe (FTI) for review.
Coulombe, Stephen L	10/29/2009	1.2	Review application of A/R analysis scenarios prepared by M. O'Loughlin (FTI) and provide comments.
Coulombe, Stephen L	10/29/2009	0.5	Review updated A/R analysis provided by M. O'Loughlin (FTI) and give edits.
Rinaldi, Scott A	10/29/2009	0.7	Review latest liquidation analysis updated for actuals through week ending 10/24 and provide comments to M. O'Loughlin (FTI) for update.
Cashman, Brian	10/29/2009	1.8	Read professionals third interim fee applications to determine amount of retainers if any.
Cashman, Brian	10/29/2009	0.8	Calculate noted success fees for professional fees schedules.
Cashman, Brian	10/29/2009	0.4	Respond to various emails from Company.
Cashman, Brian	10/29/2009	0.3	Email M. Mosier (CC) professional fees forecast with follow up questions.
Cashman, Brian	10/29/2009	0.2	Respond to question from J. Liberi (SASMF) regarding VISA/MasterCard settlement.
O'Loughlin, Morgan	10/29/2009	1.4	Create new A/R waterfall for postpetition A/R and flow reduced claim amounts by vendor through to prepetition A/R waterfall.
O'Loughlin, Morgan	10/29/2009	1.1	Bifurcate pre and post A/R and use excel logic to compare RTV piece with prepetition A/R.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
O'Loughlin, Morgan	10/29/2009	0.8	Create summary comparing win and lose set off scenarios.
O'Loughlin, Morgan	10/29/2009	0.7	Make updates to MIP and corporate wind down with comments from B. Cashman (FTI).
O'Loughlin, Morgan	10/29/2009	0.6	Update professional fees schedule and tie out to liquidation analysis for debtor and committee professionals.
O'Loughlin, Morgan	10/29/2009	0.4	Update notes for A/R analysis and send to B. Cashman (FTI) for review.
Coulombe, Stephen L	10/30/2009	1.3	Review comments and high low ranges for the liquidation analysis.
Coulombe, Stephen L	10/30/2009	1.2	Participate in meeting with J. Marcum (CC) regarding potential for cancelling letters of credit held with Bank of America.
Cashman, Brian	10/30/2009	1.2	Review liquidation analysis.
Cashman, Brian	10/30/2009	0.5	Review list of retainers per K. Bradshaw (CC) and compare to professional fees schedule.
Cashman, Brian	10/30/2009	0.4	Discuss success fees calculation with Company.
Cashman, Brian	10/30/2009	0.4	Respond to various emails from Company.
Cashman, Brian	10/30/2009	0.3	Update professional fees schedule for comments from M. Mosier (CC).
Cashman, Brian	10/30/2009	0.3	Update professional fees schedule for latest comments from M. Mosier (CC), update KCC info and retainers.
Cashman, Brian	10/30/2009	0.2	Send email to KCC requesting current amount of retainer and estimated invoices.
Cashman, Brian	10/30/2009	0.2	Send email to K. Bradshaw (CC) regarding updated amount of retainers.
Cashman, Brian	10/30/2009	0.1	Send third interim fee application to K. Babb (CC) for him to update his professional fees schedule.
Cashman, Brian	10/30/2009	0.1	Inquire of M. Mosier (CC) about update from Monitor regarding Canadian bankruptcy process.
O'Loughlin, Morgan	10/30/2009	0.8	Update notes section for liquidation analysis and send to B. Cashman (FTI) for review.

Subtotal - Liquidation Analysis/Wind down

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Plan of Liquidation/Disclosure Statement

Duffy, Robert J	8/3/2009	1.0	Participate on call with S. Coulombe (FTI) and J. Marcum (CC) regarding substantive consolidation analysis approach and major assumptions.
Coulombe, Stephen L	8/3/2009	1.0	Participate on call with R. Duffy (FTI) and J. Marcum (CC) regarding substantive consolidation analysis approach and major assumptions.
Coulombe, Stephen L	8/3/2009	0.9	Participate on call with B. Cashman (FTI), J. Marcum (CC), M. Mosier (CC), S. Lai (FTI), G. Galardi (SASMF) to review latest draft of substantive consolidation analysis.
Coulombe, Stephen L	8/3/2009	0.6	Review post petition intercompany payables activity reflected in substantive consolidation analysis and provide comments to B. Cashman (FTI).
Coulombe, Stephen L	8/3/2009	0.5	Participate on call with B. Cashman (FTI), M. O'Loughlin (FTI) and S. Lai (FTI) to discuss substantive consolidation and need to prepare a binder of supporting documentation.
Cashman, Brian	8/3/2009	0.9	Participate on call with S. Coulombe (FTI), J. Marcum (CC), M. Mosier (CC), S. Lai (FTI), G. Galardi (SASMF) to review latest draft of substantive consolidation analysis.
Cashman, Brian	8/3/2009	0.9	Review claims by debtor reports for 9 inactive debtors to ensure substantive consolidation is accurate.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Cashman, Brian	8/3/2009	0.6	Review claims by debtor reports for CCSI and CCS West Coast to ensure substantive consolidation is accurate.
Cashman, Brian	8/3/2009	0.6	Review VISA/MasterCard and Fifth Third agreements to determine allocation of proceeds on substantive consolidation.
Cashman, Brian	8/3/2009	0.6	Review AMEX and Discover agreements to determine allocation of proceeds on substantive consolidation.
Cashman, Brian	8/3/2009	0.5	Participate on call with S. Coulombe (FTI), M. O'Loughlin (FTI) and S. Lai (FTI) to discuss substantive consolidation and need to prepare a binder of supporting documentation.
Cashman, Brian	8/3/2009	0.5	Review claims by debtor reports for CC Puerto Rico to ensure substantive consolidation is accurate.
Cashman, Brian	8/3/2009	0.4	Review claims by debtor reports for Intertan to ensure substantive consolidation is accurate.
Cashman, Brian	8/3/2009	0.4	Review tax sharing agreements to determine allocation of proceeds on substantive consolidation.
Cashman, Brian	8/3/2009	0.3	Discuss changes for substantive consolidation with S. Lai (FTI).
Lai, Stephanie	8/3/2009	1.3	Update substantive consolidation with intercompany administrative and unsecured claims.
Lai, Stephanie	8/3/2009	1.2	Make changes to allocation of LC's, secured revolving loan and other proceeds and disbursements in substantive consolidation based on comments from call.
Lai, Stephanie	8/3/2009	0.9	Participate on call with B. Cashman (FTI), J. Marcum (CC), M. Mosier (CC), S. Coulombe (FTI), G. Galardi (SASMF) to review latest draft of substantive consolidation analysis.
Lai, Stephanie	8/3/2009	0.8	Review substantive consolidation to ensure accuracy of calculation of dividend of proceeds.
Lai, Stephanie	8/3/2009	0.7	Advise M. O'Loughlin (FTI) on approach to reconciling updated claims by debtor for use in the substantive consolidation.
Lai, Stephanie	8/3/2009	0.5	Participate on call with S. Coulombe (FTI), M. O'Loughlin (FTI) and B. Cashman (FTI) to discuss substantive consolidation and need to prepare a binder of supporting documentation.
Lai, Stephanie	8/3/2009	0.3	Discuss changes for substantive consolidation with B. Cashman (FTI).
O'Loughlin, Morgan	8/3/2009	1.5	Create claims by debtor detail report for all nine inactive entities in support of substantive consolidation analysis.
O'Loughlin, Morgan	8/3/2009	1.4	Create claims by debtor detail report for nine active debtors for substantive consolidation analysis.
O'Loughlin, Morgan	8/3/2009	1.2	Create format and layout to summarize claims by debtor and class on separate sheets to assist in review of reaming claims for substantive consolidation analysis.
O'Loughlin, Morgan	8/3/2009	0.9	Devise excel logic in claims by debtor summary to appropriately show the effect of Omnibus Objections filed to date for substantive consolidation analysis.
O'Loughlin, Morgan	8/3/2009	0.7	Work with S. Lai (FTI) on approach to reconciling updated claims by debtor for substantive consolidation analysis.
O'Loughlin, Morgan	8/3/2009	0.6	Tie out detailed by claims by debtor and class back to Cams to ensure accuracy for substantive consolidation analysis.
O'Loughlin, Morgan	8/3/2009	0.5	Participate on call with S. Coulombe (FTI), B. Cashman (FTI) and S. Lai (FTI) to discuss substantive consolidation and need to prepare a binder of supporting documentation.
Coulombe, Stephen L	8/4/2009	1.3	Examine substantive consolidation analysis bridge to current liquidation analysis and provide assumption suggestions to B. Cashman (FTI).

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Coulombe, Stephen L	8/4/2009	1.1	Participate on call with G. Galardi (SASMF) and J. Marcum (CC) to discuss the substantive consolidation analysis and next steps.
Duffy, Robert J	8/4/2009	0.4	Evaluate assumptions in substantive consolidation analysis surrounding intercompany activity.
Cashman, Brian	8/4/2009	1.6	Participate on call with S. Lai (FTI), J. Marcum (CC), M. Mosier (CC), G. Galardi (SASMF) to review edits to substantive consolidation and to discuss what entity pays PBGC joint and several claim.
Cashman, Brian	8/4/2009	0.9	Participate on call with J. Marcum (CC), M. Mosier (CC) and Skadden to review the latest draft of the substantive consolidation.
Cashman, Brian	8/4/2009	0.7	Review substantive consolidation for changes made from last review of comments.
Cashman, Brian	8/4/2009	0.6	Discuss how to account for PBGC claims in substantive consolidation.
Cashman, Brian	8/4/2009	0.6	Review substantive consolidation.
Cashman, Brian	8/4/2009	0.4	Discuss with J. McDonald (CC) the need to quantify postpetition portion of overhead cross charge to CC West Coast.
Cashman, Brian	8/4/2009	0.4	Review calculation of postpetition intercompany activity analysis.
Cashman, Brian	8/4/2009	0.4	Synch latest claims data with substantive consolidation.
Lai, Stephanie	8/4/2009	1.7	Continue to review and update substantive consolidation based on comments from B. Cashman (FTI) and J. Marcum (CC).
Lai, Stephanie	8/4/2009	1.6	Participate on call with B. Cashman (FTI), J. Marcum (CC), M. Mosier (CC), G. Galardi (SASMF) to review edits to substantive consolidation and to discuss what entity pays PBGC joint and several claim.
Lai, Stephanie	8/4/2009	1.2	Reorganize and edit section III Calculations in substantive consolidation.
Lai, Stephanie	8/4/2009	1.0	Update summary and ranges for high and low scenarios of substantive consolidation.
Lai, Stephanie	8/4/2009	1.0	Revise notes in substantive consolidation to include comments on assumptions on PBGC claim and allocation of secured claims.
Lai, Stephanie	8/4/2009	0.9	Add Postpetition and Prepetition Intercompany Activity to the section III Calculations in substantive consolidation.
Lai, Stephanie	8/4/2009	0.7	Review claims by debtor summary prepared by M. O'Loughlin (FTI) and provide edits.
Lai, Stephanie	8/4/2009	0.7	Update substantive consolidation with revised owned real estate schedule provided by M. O'Loughlin (FTI).
Lai, Stephanie	8/4/2009	0.3	Add debtor relationships in the header of substantive consolidation.
O'Loughlin, Morgan	8/4/2009	1.4	Create claims by debtor summary and distribute to S. Lai (FTI) for review to support substantive consolidation analysis.
O'Loughlin, Morgan	8/4/2009	1.2	Update owned real estate schedule and provide to S. Lai (FTI) for substantive consolidation analysis backup.
O'Loughlin, Morgan	8/4/2009	1.1	Prepare listing of 155 stores in first GOB and categorize by legal entity for substantive consolidation analysis.
O'Loughlin, Morgan	8/4/2009	0.9	Make updates to listing of claims by debtor with edits from B. Cashman (FTI) assist in review of substantive consolidation.
O'Loughlin, Morgan	8/4/2009	0.9	Create summary schedule based on legal entity P&L's to proof out intercompany activity assumptions in substantive consolidation analysis.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
O'Loughlin, Morgan	8/4/2009	0.8	Create appendix for substantive consolidation backup and organize summaries appropriately.
O'Loughlin, Morgan	8/4/2009	0.8	Update CCSI and CCSWC management fee schedule and synch with substantive consolidation analysis.
O'Loughlin, Morgan	8/4/2009	0.7	Create table summarizing variances between claims by debtor in substantive consolidation analysis and claims by debtor summary.
O'Loughlin, Morgan	8/4/2009	0.6	Format legal entity organization schedule for substantive consolidation analysis.
O'Loughlin, Morgan	8/4/2009	0.5	Participate in meeting with K. Bradshaw (CC) regarding P&L's by entity to validate post petition intercompany activity assumptions is substantive consolidation analysis.
O'Loughlin, Morgan	8/4/2009	0.4	Create summary for detail of 155 stores in first GOB for substantive consolidation backup detail.
O'Loughlin, Morgan	8/4/2009	0.4	Synch up gross claims filed by class and debtor with substantive consolidation analysis.
O'Loughlin, Morgan	8/4/2009	0.3	Participate in meeting with K. Bradshaw (CC) regarding corporate jet APA's for substantive consolidation backup.
Duffy, Robert J	8/5/2009	1.0	Participate on call with J. Marcum (CC) to discuss substantive consolidation analysis and timeline to file plan of liquidation.
Coulombe, Stephen L	8/5/2009	1.0	Participate in call with S. Lai (FTI), M. Mosier (CC), and J. Marcum (CC) to discuss treatment of intercompany payables and receivables in unsecured claims.
Cashman, Brian	8/5/2009	0.9	Review draft of substantive consolidation with S. Lai (FTI).
Cashman, Brian	8/5/2009	0.5	Review latest draft of substantive consolidation prepared by S. Lai (FTI) which incorporated comments from Skadden.
Cashman, Brian	8/5/2009	0.4	Discuss treatment of corporate overhead cross charge in substantive consolidation with S. Lai (FTI).
Cashman, Brian	8/5/2009	0.3	Discuss need to calculate overhead cross charge for Puerto Rico with J. McDonald (CC).
Cashman, Brian	8/5/2009	0.2	Review CC West Coast claims to ensure appropriate assumptions in substantive consolidation model.
Cashman, Brian	8/5/2009	0.2	Review Intertan claims to ensure appropriate assumptions in substantive consolidation model.
Cashman, Brian	8/5/2009	0.1	Review Purchasing Co claims to ensure appropriate assumptions in substantive consolidation model.
Cashman, Brian	8/5/2009	0.1	Respond to questions from J. McDonald (CC) regarding overhead cross charge calculation.
Cashman, Brian	8/5/2009	0.1	Respond to questions from M. Mosier (CC) regarding substantive consolidation model.
Cashman, Brian	8/5/2009	0.1	Review Puerto Rico claims to ensure appropriate assumptions in substantive consolidation model.
Lai, Stephanie	8/5/2009	2.1	Continue to review and update substantive consolidation based on comments from B. Cashman (FTI) and J. Marcum (CC), M. Mosier (CC).
Lai, Stephanie	8/5/2009	1.4	Refine substantive consolidation file to increase functionality.
Lai, Stephanie	8/5/2009	1.0	Participate in call with S. Coulombe (FTI), M. Mosier (CC), and J. Marcum (CC) to discuss treatment of intercompany payables and receivables in unsecured claims.
Lai, Stephanie	8/5/2009	0.9	Review draft of substantive consolidation with B. Cashman (FTI).
Lai, Stephanie	8/5/2009	0.7	Update substantive consolidation analysis with 503(b)(9) proration between CCSI and CCSWC.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Lai, Stephanie	8/5/2009	0.4	Discuss treatment of corporate overhead cross charge in substantive consolidation with B. Cashman (FTI).
O'Loughlin, Morgan	8/5/2009	1.3	Create summary on the effect of Omnibus Objections filed to date by debtor and class as detailed backup for substantive consolidation analysis.
O'Loughlin, Morgan	8/5/2009	0.7	Create summary for leased real estate sale proceeds by legal entity to support substantive consolidation analysis.
O'Loughlin, Morgan	8/5/2009	0.7	Participate in meeting with K. Bradshaw (CC) regarding weekly cash flow report draft.
O'Loughlin, Morgan	8/5/2009	0.4	Update owned real estate schedule for substantive consolidation analysis to demonstrate allocation of proceeds by legal entity.
Cashman, Brian	8/6/2009	0.6	Discuss royalty cross charge with M. Mosier (CC) and J. McDonald (CC).
Cashman, Brian	8/6/2009	0.5	Review overhead cross charge from CCSI to Puerto Rico prepared by J. McDonald (CC).
Cashman, Brian	8/6/2009	0.3	Call S. Lai (FTI) to discuss and review changes to substantive consolidation.
Lai, Stephanie	8/6/2009	2.1	Develop and analyze circularity in substantive consolidation from unsecured intercompany receivables flowing up as proceeds to parent debtor.
Lai, Stephanie	8/6/2009	0.8	Add corporate cross charge to Puerto Rico entity to reflect proper allocation of overhead charges.
Lai, Stephanie	8/6/2009	0.7	Synch numbers on substantive consolidation with notes page.
Lai, Stephanie	8/6/2009	0.6	Revise notes in substantive consolidation per B. Cashman's (FTI) comments.
Lai, Stephanie	8/6/2009	0.6	Update estimates claims in waterfall of proceeds in substantive consolidation.
Lai, Stephanie	8/6/2009	0.4	Discuss approach on breaking circularity in substantive consolidation model with M. O'Loughlin (FTI).
Lai, Stephanie	8/6/2009	0.3	Call B. Cashman (FTI) to discuss and review changes to substantive consolidation.
O'Loughlin, Morgan	8/6/2009	1.7	Set up analysis for leased real estate and landlord to illustrate potential exposure to cross guaranties and landlords with multiple locations.
O'Loughlin, Morgan	8/6/2009	1.1	Prorate November and December store expenses for CCSI and CCSWC to validate postpetition intercompany activity assumptions in substantive consolidation analysis.
O'Loughlin, Morgan	8/6/2009	0.6	Update open items list for substantive consolidation analysis per meeting with the Company.
O'Loughlin, Morgan	8/6/2009	0.4	Discuss approach on breaking circularity in substantive consolidation model with S. Lai (FTI).
O'Loughlin, Morgan	8/6/2009	0.3	Format landlord cross guarantee model in anticipation of sharing with the Company.
Coulombe, Stephen L	8/7/2009	1.1	Review latest substantive consolidation analysis with updates to royalty charges and landlord cross guarantee assumptions for accuracy.
Coulombe, Stephen L	8/7/2009	0.5	Participate on call with J. Marcum (CC) to discuss formatting changes to substantive consolidation analysis.
Cashman, Brian	8/7/2009	1.4	Update substantive consolidation for edits from meeting with Skadden.
Cashman, Brian	8/7/2009	0.9	Update substantive consolidation for changes in the assumptions on the royalty charge.
Cashman, Brian	8/7/2009	0.7	Participate on call with G. Galardi (SASMF) and J. Marcum (CC) to discuss the substantive consolidation.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Cashman, Brian	8/7/2009	0.5	Participate on call with S. Lai (FTI), G. Galardi (SASMF), and J. Marcum (CC) to review affect of royalty charge of .5%.
Cashman, Brian	8/7/2009	0.3	Participate on call with S. Lai (FTI) to discuss royalty charge update to substantive consolidation.
Lai, Stephanie	8/7/2009	1.0	Make update to substantive consolidation to reflect change in royalty charge between CCSI and CCSWC.
Lai, Stephanie	8/7/2009	0.5	Review change in unsecured recovery due to the update of royalty charge allocation.
Lai, Stephanie	8/7/2009	0.5	Participate on call with B. Cashman (FTI), G. Galardi (SASMF), and J. Marcum (CC) to review affect of royalty charge of .5%.
Lai, Stephanie	8/7/2009	0.3	Participate on call with B. Cashman (FTI) to discuss royalty charge update to substantive consolidation.
O'Loughlin, Morgan	8/7/2009	0.7	Finalize detailed support for substantive consolidation analysis binder.
O'Loughlin, Morgan	8/7/2009	0.6	Create summary from detail of remaining claims by debtor and tie out to Cams to ensure accuracy of substantive consolidation analysis.
O'Loughlin, Morgan	8/7/2009	0.6	Create detailed analysis illustrating the landlord and legal entity relationships existing for all leases with information from D. Miller (CC).
O'Loughlin, Morgan	8/7/2009	0.4	Review substantive consolidation analysis assumptions on remaining claim amounts and tie to detailed listing of remaining claims.
O'Loughlin, Morgan	8/7/2009	0.3	Consolidate comprehensive list of all leases to assist in landlord cross guarantee analysis.
Coulombe, Stephen L	8/10/2009	1.0	Participate on call with G. Galardi (SASMF) and R. Duffy (FTI) to discuss finalizing substantive consolidation analysis and timeline to file plan of liquidation.
Duffy, Robert J	8/10/2009	1.0	Participate on call with G. Galardi (SASMF) and S. Coulombe (FTI) to discuss finalizing substantive consolidation analysis and timeline to file plan of liquidation.
Coulombe, Stephen L	8/10/2009	0.6	Provide comments to J. Marcum (CC) regarding plan of liquidation.
Coulombe, Stephen L	8/10/2009	0.4	Read and review plan of liquidation in anticipation of drafting call.
Cashman, Brian	8/10/2009	1.8	Read plan of liquidation in anticipation of drafting call on Wed.
Cashman, Brian	8/10/2009	0.2	Distribute substantive consolidation to J. Marcum (CC) and discuss recent changes.
Coulombe, Stephen L	8/11/2009	1.6	Review and examine plan of liquidation and disclosure statement in detail and provide comments to B. Cashman (FTI).
Cashman, Brian	8/11/2009	0.3	Discuss with J. Kumar (SASMF) when next draft of disclosure statement is going to be distributed and schedule review meeting.
Coulombe, Stephen L	8/12/2009	0.9	Review disclosure statement for accuracy.
Coulombe, Stephen L	8/12/2009	0.7	Participate on call with J. Marcum (CC) and R. Duffy (FTI) to discuss draft of plan of liquidation and disclosure statement and key next steps in finalizing.
Duffy, Robert J	8/12/2009	0.7	Participate on call with J. Marcum (CC) and S. Coulombe (FTI) to discuss draft of plan of liquidation and disclosure statement and key next steps in finalizing.
Cashman, Brian	8/12/2009	1.4	Draft substantive consolidation language for disclosure statement.
Cashman, Brian	8/12/2009	1.1	Participate on call to discuss plan of liquidation and disclosure statement.
Cashman, Brian	8/12/2009	1.0	Review disclosure statement.
Cashman, Brian	8/12/2009	0.5	Review stratification of claims for convenience class calculation.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Lai, Stephanie	8/12/2009	0.6	Update notes and review for accuracy after royalty adjustment.
Cashman, Brian	8/13/2009	0.1	Respond to question from Skadden regarding intercompany cross charges.
Lai, Stephanie	8/13/2009	1.2	Participate on call with J. McDonald (CC) to discuss methodology of allocating current and historical Puerto Rico cross-charge for corporate overhead and royalty for substantive consolidation.
Lai, Stephanie	8/13/2009	0.9	Review file provided by D. Torres (FTI) with docket for Omnibus Objection 10.
Lai, Stephanie	8/13/2009	0.8	Analyze Puerto Rico cross charge calculation provided by J. McDonald (CC).
Lai, Stephanie	8/13/2009	0.4	Make Puerto Rico cross charge updates to substantive consolidation.
Coulombe, Stephen L	8/14/2009	1.0	Provide list of comments to B. Cashman (FTI) regarding assumptions and format pertaining to substantive consolidation analysis.
Lai, Stephanie	8/14/2009	2.1	Continue to edit and review substantive consolidation.
Coulombe, Stephen L	8/17/2009	1.0	Participate on call with J. Marcum (CC) and R. Duffy (FTI) to discuss draft of plan of liquidation and disclosure statement, claims management and key work streams.
Duffy, Robert J	8/17/2009	1.0	Participate on call with J. Marcum (CC) and S. Coulombe (FTI) to discuss draft of plan of liquidation and disclosure statement, claims management and key work streams.
Cashman, Brian	8/17/2009	0.2	Discuss liquidation analysis needed for disclosure statement appendix.
Lai, Stephanie	8/17/2009	1.3	Develop format of liquidation analysis for disclosure statement comparing current 8/8 liquidation analysis to chapter 7 scenario.
Robinson, Joshua M.	8/18/2009	0.6	Discuss with B. Cashman (FTI) scheduled liabilities and need to incorporate into substantive consolidation.
Cashman, Brian	8/18/2009	0.7	Review liquidation analysis for disclosure statement.
Cashman, Brian	8/18/2009	0.6	Review liquidation analysis for disclosure statement prepared by S. Lai (FTI) in new format.
Cashman, Brian	8/18/2009	0.6	Discuss with J. Robinson (FTI) scheduled liabilities and need to incorporate into substantive consolidation.
Cashman, Brian	8/18/2009	0.4	Discuss scheduled liabilities with M. O'Loughlin and need to include in substantive consolidation analysis.
Cashman, Brian	8/18/2009	0.4	Discuss scheduled liabilities with M. O'Loughlin (FTI) and need to include in substantive consolidation analysis.
Lai, Stephanie	8/18/2009	2.3	Prepare liquidation analysis for disclosure statement showing estimating recoveries to unsecured creditors.
Lai, Stephanie	8/18/2009	1.3	Develop high low scenarios on liquidation analysis recoveries for unsecured creditors for the disclosure statement.
Lai, Stephanie	8/18/2009	0.7	Review current draft of liquidation analysis with J. Marcum (CC) and discuss changes to format.
O'Loughlin, Morgan	8/18/2009	0.4	Discuss scheduled liabilities with B. Cashman (FTI) and need to include in substantive consolidation analysis.
Coulombe, Stephen L	8/19/2009	0.9	Review latest liquidation analysis and note discrepancies to substantive consolidation analysis.
Coulombe, Stephen L	8/19/2009	0.7	Discuss the latest substantive consolidation analysis on call with G. Galardi (SASMF) in preparation of disclosure statement.
Cashman, Brian	8/19/2009	1.0	Participate on call with S. Lai (FTI) to discuss edits and walk through of substantive consolidation for distribution to committee.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Cashman, Brian	8/19/2009	0.4	Discuss on call with J. Marcum (CC) the liquidation analysis, lease analysis and other open items.
Lai, Stephanie	8/19/2009	1.4	Analyze 6/30 actuals to date and prepare comparison against total projected recovery in 8/8 liquidation analysis to compare to June MOR.
Lai, Stephanie	8/19/2009	1.2	Map current 8/8 liquidation analysis to June MOR for format of liquidation analysis for the disclosure statement.
Lai, Stephanie	8/19/2009	1.1	Continue to prepare and refine substantive consolidation for final distribution.
Lai, Stephanie	8/19/2009	1.0	Participate on call with B. Cashman (FTI) to discuss edits and walk through of substantive consolidation for distribution to committee.
Lai, Stephanie	8/19/2009	0.6	Update format of liquidation analysis for review and compare with substantive consolidation format.
O'Loughlin, Morgan	8/19/2009	1.2	Extract intercompany scheduled liabilities unmatched to claims to show liabilities to outside claimants not yet captured in claims waterfall and substantive consolidation analysis.
O'Loughlin, Morgan	8/19/2009	1.1	Set up file to drive landlord cross guarantee analysis with information from D. Miller (CC).
O'Loughlin, Morgan	8/19/2009	0.4	Research fourth Puerto Rico lease that never opened for substantive consolidation analysis.
O'Loughlin, Morgan	8/19/2009	0.3	Participate in meeting with K. Babb (CC) and D. Scranton (CC) regarding strategy for matching claims to locations for all leases.
Coulombe, Stephen L	8/20/2009	1.1	Review current draft of liquidation analysis for disclosure statement and provide comments to B. Cashman (FTI) and S. Lai (FTI).
Coulombe, Stephen L	8/20/2009	0.4	Examine substantive consolidation analysis intercompany bankruptcy distribution section.
Cashman, Brian	8/20/2009	1.8	Review liquidation analysis for disclosure statement.
Cashman, Brian	8/20/2009	1.0	Draft notes for liquidation analysis for disclosure statement.
Cashman, Brian	8/20/2009	0.6	Review liquidation analysis for disclosure statement and send comments to S. Lai (FTI).
Cashman, Brian	8/20/2009	0.6	Discuss on call with J. Marcum (CC) the liquidation analysis for the disclosure statement.
Cashman, Brian	8/20/2009	0.4	Compare MOR to liquidation analysis and provide comments.
Lai, Stephanie	8/20/2009	1.8	Bridge liquidation analysis per disclosure statement with MOR accounts and liquidation analysis as of 8/8.
Lai, Stephanie	8/20/2009	1.7	Develop liquidation analysis for disclosure statement to show estimated recoveries for unsecured creditors.
Lai, Stephanie	8/20/2009	1.4	Analyze examples of other liquidation analyses with J. Marcum (CC) and discuss format and methodology of liquidation analysis for disclosure statement.
Lai, Stephanie	8/20/2009	0.9	Write draft of notes for liquidation analysis.
Lai, Stephanie	8/20/2009	0.4	Review current format of liquidation analysis with J. Marcum (CC).
O'Loughlin, Morgan	8/20/2009	1.7	Create logic in landlord cross guarantee model to drill down to allowed claims for each location.
O'Loughlin, Morgan	8/20/2009	1.1	Create assumptions page for landlord cross guaranty analysis to summarize methodology and learning's.
O'Loughlin, Morgan	8/20/2009	0.8	Create summary for landlord cross guaranty analysis showing the potential to file Omnibus Objections for landlord claims.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
O'Loughlin, Morgan	8/20/2009	0.7	Participate in meeting with J. Marcum (CC), D. Miller (CC) and H. Fergusson (CC) to review landlord cross guarantee analysis and logic in model.
O'Loughlin, Morgan	8/20/2009	0.6	Participate in meeting with J. Marcum (CC) regarding landlord cross guarantee analysis and assumptions regarding debtor and claim class.
O'Loughlin, Morgan	8/20/2009	0.6	Integrate cross guarantee schedule from D. Miller (CC) for cross guarantee categorization.
Coulombe, Stephen L	8/21/2009	0.7	Review current draft of liquidation analysis with B. Cashman (FTI) and S. Lai (FTI).
Coulombe, Stephen L	8/21/2009	0.5	Review liquidation analysis with B. Cashman (FTI) and S. Lai (FTI).
Coulombe, Stephen L	8/21/2009	0.4	Participate on beginning of call with J. Marcum (CC), M. Mosier (CC), Skadden and B. Cashman (FTI) and S. Lai (FTI) to review liquidation analysis for disclosure statement.
Cashman, Brian	8/21/2009	0.9	Participate on call with J. Marcum (CC), M. Mosier (CC), Skadden and S. Coulombe (FTI) and B. Cashman (FTI) to review liquidation analysis for disclosure statement.
Cashman, Brian	8/21/2009	0.9	Participate on call with J. Marcum (CC), M. Mosier (CC), Skadden and S. Coulombe (FTI) and S. Lai (FTI) to review liquidation analysis for disclosure statement.
Cashman, Brian	8/21/2009	0.7	Review current draft of liquidation analysis with S. Coulombe (FTI) and S. Lai (FTI).
Cashman, Brian	8/21/2009	0.5	Participate on call with S. Lai (FTI) to discuss changes to liquidation analysis per C. Dickerson (SASMF) edits.
Cashman, Brian	8/21/2009	0.5	Review liquidation analysis with S. Coulombe (FTI) and S. Lai (FTI).
Cashman, Brian	8/21/2009	0.3	Discuss changes to be made to liquidation analysis with C. Dickerson (SASMF).
Cashman, Brian	8/21/2009	0.3	Update liquidation analysis notes.
Cashman, Brian	8/21/2009	0.3	Make further changes to liquidation analysis, review changes and then distribute to working group for review.
Cashman, Brian	8/21/2009	0.3	Make changes to notes to liquidation analysis, review changes and then distribute to working group for review.
Cashman, Brian	8/21/2009	0.2	Make changes to liquidation analysis, review changes and then distribute to working group for review.
Cashman, Brian	8/21/2009	0.2	Discuss liquidation analysis with J. Marcum (CC).
Cashman, Brian	8/21/2009	0.1	Review updated liquidation analysis change to pdf format and distribute to working group.
Cashman, Brian	8/21/2009	0.1	Review liquidation analysis for disclosure statement for latest changes.
Cashman, Brian	8/21/2009	0.1	Forward version of liquidation analysis to C. Dickerson (SASMF).
Cashman, Brian	8/21/2009	0.1	Communicate liquidation analysis and notes in anticipation of call.
Lai, Stephanie	8/21/2009	1.4	Update liquidation analysis to incorporate edits from S. Coulombe (FTI) and B. Cashman (FTI).
Lai, Stephanie	8/21/2009	1.3	Continue updating liquidation analysis and corresponding notes per comments from G. Galardi (SASMF).
Lai, Stephanie	8/21/2009	0.9	Review final draft of liquidation analysis and corresponding notes before circulation.
Lai, Stephanie	8/21/2009	0.8	Review current draft of liquidation analysis with B. Cashman (FTI) and S. Coulombe (FTI).
Lai, Stephanie	8/21/2009	0.7	Update format of Chapter 11 and Chapter 7 liquidation comparison for preparation of the conference call with Skadden and McGuire Woods.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Lai, Stephanie	8/21/2009	0.5	Participate on call with B. Cashman (FTI) to discuss changes to liquidation analysis per C. Dickerson (SASMF) edits.
Lai, Stephanie	8/21/2009	0.5	Review liquidation analysis with B. Cashman (FTI) and S. Coulombe (FTI).
O'Loughlin, Morgan	8/21/2009	1.6	Create summary schedule that illustrates potential exposure to those CCSWC leases with two unsecured claims guaranteed by the parent.
O'Loughlin, Morgan	8/21/2009	0.8	Integrate updated schedule provided by D. Miller (CC) into lease cross guarantee model.
O'Loughlin, Morgan	8/21/2009	0.5	Provide listing of locations missing from CCSWC leases to D. Miller (CC).
Cashman, Brian	8/23/2009	0.5	Update liquidation analysis from UCC comments and redistribute.
Coulombe, Stephen L	8/24/2009	1.2	Review latest draft of disclosure statement and provide comments to J. Marcum (CC) prior to filing.
Coulombe, Stephen L	8/24/2009	0.8	Participate on call with G. Galardi (SASMF), I. Fredericks (SASMF), D. Foley (McGuire Woods), J. Marcum (CC) and M. Mosier (CC) to discuss draft of liquidation analysis.
Cashman, Brian	8/24/2009	1.2	Review latest draft of joint plan of liquidation prior to filing.
Cashman, Brian	8/24/2009	0.7	Review latest draft of disclosure statement prior to filing.
Cashman, Brian	8/24/2009	0.4	Update liquidation analysis for M. Mosier's (CC) comments.
Cashman, Brian	8/24/2009	0.3	Review lease claims cross guarantee analysis prepared by M. O'Loughlin (FTI).
Cashman, Brian	8/24/2009	0.3	Discuss priority claims with J. Kumar (SASMF) and need to categorize estimated claims between tax and non-tax.
Lai, Stephanie	8/24/2009	2.4	Bridge liquidation analysis per 8/8 to Chapter 11 scenario to Chapter 7 scenario in disclosures statement.
Lai, Stephanie	8/24/2009	0.4	Update liquidation analysis per B. Cashman (FTI) comments reclassing other assets to receivables for disclosure statement.
O'Loughlin, Morgan	8/24/2009	1.1	Finalize landlord cross guarantee analysis summaries with comments from B. Cashman (FTI).
O'Loughlin, Morgan	8/24/2009	0.9	Create summary of all priority claims to isolate remaining non-tax priority claims for plan of liquidation assumptions and provide to J. Kumar (SASMF).
O'Loughlin, Morgan	8/24/2009	0.7	Update summary schedule for landlord guarantee model to show potential exposure to pay second guaranteed unsecured claim.
O'Loughlin, Morgan	8/24/2009	0.6	Create logic in landlord cross guarantee model to pull the maximum claim filed by on a given debtor by class.
Cashman, Brian	8/25/2009	0.8	Review documents related to solicitation procedures motion.
O'Loughlin, Morgan	8/25/2009	1.1	Prepare and format materials to distribute to Company for lease cross guaranty analysis meeting.
O'Loughlin, Morgan	8/25/2009	1.1	Run variance report showing locations not matched to a claim, claims not matched to a location exception reports.
O'Loughlin, Morgan	8/25/2009	0.9	Participate in meeting with M. Mosier (CC), H. Fergusson (CC), D. Scranton (CC), K. Bradshaw (CC) and K. Babb (CC) to review landlord cross guarantee analysis.
O'Loughlin, Morgan	8/25/2009	0.8	Create summary of CCSWC leases falling into uncategorized bucket and provide list of leases to D. Miller (CC) which require further research.
O'Loughlin, Morgan	8/25/2009	0.4	Distribute missing location and claims exception report with explanations for missing items and data needed to K. Babb (CC) and D. Scranton (CC).

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Cashman, Brian	8/26/2009	1.6	Review solicitation procedures documents.
Duffy, Robert J	8/27/2009	0.7	Participate on call with J. Marcum (CC) regarding BOD presentation material.
Lai, Stephanie	9/1/2009	1.1	Prepare low scenario bridge from 8/8 liquidation analysis to Chapter 11 scenario to Chapter 7 (disclosure statement) for review materials for board meeting.
Lai, Stephanie	9/1/2009	0.9	Update high scenario bridge from 8/8 liquidation analysis to Chapter 11 scenario to Chapter 7 (disclosure statement) scenario for reference for board meeting.
Rinaldi, Scott A	9/16/2009	1.0	Read the disclosure statement.
Cashman, Brian	9/21/2009	0.5	Participate in CC BOD Meeting where disclosure statement hearing and objections were discussed.
Cashman, Brian	9/25/2009	0.8	Call D. Foley (MW) and discuss substantive consolidation.
Rinaldi, Scott A	9/28/2009	0.8	Review the revised and final disclosure statement circulated by S. Boehm (MW).
Duffy, Robert J	9/29/2009	1.0	Participate on call with G. Galardi (SASMF) regarding key work streams through confirmation of plan.
Cashman, Brian	10/1/2009	0.4	Discuss with D. Foley (MW) the review of sub con analysis with G. Epps and related questions.
Coulombe, Stephen L	10/5/2009	0.3	Provide comments to substantive consolidation analysis to B. Cashman (FTI).
Cashman, Brian	10/5/2009	0.4	Review sub con analysis in anticipation of call with G. Epps.
Cashman, Brian	10/5/2009	0.3	Discuss with D. Foley (MW) the review of sub con analysis with G. Epps and related questions.
Cashman, Brian	10/7/2009	0.7	Participate on call with J. Marcum (CC), M. Mosier (CC), D. Foley (MW) and G. Epps to review sub con analysis.
Cashman, Brian	10/7/2009	0.5	Participate on call with J. Marcum (CC), M. Mosier (CC) and D. Foley (MW) to review sub con analysis call.
Coulombe, Stephen L	10/27/2009	0.3	Review liquidation analysis in Disclosure Statement with B. Cashman (FTI) in anticipation of plan confirmation hearing on 11/23.
Cashman, Brian	10/27/2009	0.3	Review liquidation analysis in Disclosure Statement with S. Coulombe (FTI) in anticipation of plan confirmation hearing on 11/23.

***Subtotal - Plan of
Liquidation/Disclosure Statement***

190.5

Travel

Lai, Stephanie	8/3/2009	2.0	Travel from Boston, MA to Richmond VA (50% of actual time incurred).
O'Loughlin, Morgan	8/3/2009	2.0	Travel from Boston to Richmond (50% of actual time incurred).
Cashman, Brian	8/5/2009	2.0	Travel from Boston to Richmond (50% of actual time incurred).
Cashman, Brian	8/6/2009	2.0	Travel from Richmond to Boston (50% of actual time incurred).
Lai, Stephanie	8/6/2009	2.0	Travel from Richmond, VA to Boston, MA (50% of actual time incurred).
O'Loughlin, Morgan	8/6/2009	2.0	Travel from Richmond to Boston (50% of actual time incurred).
Cashman, Brian	8/10/2009	2.0	Travel from Boston to Richmond (50% of actual time incurred).

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Lai, Stephanie	8/10/2009	2.0	Travel from Boston, MA to Richmond VA (50% of actual time incurred).
O'Loughlin, Morgan	8/10/2009	2.0	Travel from Boston to Richmond (50% of actual time incurred).
O'Loughlin, Morgan	8/12/2009	2.0	Travel from Richmond to Boston (50% of actual time incurred).
Cashman, Brian	8/13/2009	2.0	Travel from Richmond to Boston (50% of actual time incurred).
Lai, Stephanie	8/13/2009	2.0	Travel from Richmond, VA to Boston, MA (50% of actual time incurred).
Lai, Stephanie	8/17/2009	2.0	Travel from Boston, MA to Richmond VA (50% of actual time incurred).
O'Loughlin, Morgan	8/17/2009	2.0	Travel from Boston to Richmond (50% of actual time incurred).
Chin, Gregory	8/20/2009	2.5	Travel from Boston to Barrie (50% of actual time incurred).
Lai, Stephanie	8/20/2009	2.0	Travel from Richmond, VA to Boston, MA (50% of actual time incurred).
O'Loughlin, Morgan	8/20/2009	2.0	Travel from Richmond to Boston (50% of actual time incurred).
Koch, Ashley	8/20/2009	2.5	Travel from Boston to Barrie (50% of actual time incurred).
Chin, Gregory	8/21/2009	2.5	Travel from Barrie to Boston (50% of actual time incurred).
Koch, Ashley	8/21/2009	2.5	Travel from Barrie to Boston (50% of actual time incurred).
Lee, Geon	8/24/2009	2.5	Travel from Boston to Barrie (50% of actual time incurred).
Chin, Gregory	8/24/2009	2.5	Travel from Boston to Barrie (50% of actual time incurred).
Cashman, Brian	8/24/2009	2.0	Travel from Boston to Richmond (50% of actual time incurred).
Lai, Stephanie	8/24/2009	2.0	Travel from Boston, MA to Richmond VA (50% of actual time incurred).
O'Loughlin, Morgan	8/24/2009	2.0	Travel from Boston to Richmond (50% of actual time incurred).
Koch, Ashley	8/24/2009	2.5	Travel from Boston to Barrie (50% of actual time incurred).
Chin, Gregory	8/26/2009	2.5	Travel from Barrie to Boston (50% of actual time incurred).
Lee, Geon	8/26/2009	2.5	Travel from Barrie to Boston (50% of actual time incurred).
Koch, Ashley	8/26/2009	2.5	Travel from Barrie to Boston (50% of actual time incurred).
Lai, Stephanie	8/27/2009	2.0	Travel from Richmond, VA to Boston, MA (50% of actual time incurred).
O'Loughlin, Morgan	8/27/2009	2.0	Travel from Richmond to Boston (50% of actual time incurred).
Cashman, Brian	8/28/2009	2.0	Travel from Richmond to Boston (50% of actual time incurred).
Cashman, Brian	8/31/2009	2.0	Travel from Boston to Richmond (50% of actual time incurred).
Lai, Stephanie	8/31/2009	2.0	Travel from Boston, MA to Richmond, VA (50% of actual time incurred).
O'Loughlin, Morgan	8/31/2009	2.0	Travel from Boston to Richmond (50% of actual time incurred).
Coulombe, Stephen L	9/2/2009	2.0	Travel from Boston to Richmond (50% of actual time incurred).
Coulombe, Stephen L	9/3/2009	2.0	Travel from Richmond to Boston (50% of actual time incurred).
Cashman, Brian	9/3/2009	2.0	Travel from Richmond to Boston (50% of actual time incurred).
Lai, Stephanie	9/3/2009	2.0	Travel from Richmond to Boston (50% of actual time incurred).

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
O'Loughlin, Morgan	9/3/2009	2.0	Travel from Richmond to Boston (50% of actual time incurred).
Coulombe, Stephen L	9/14/2009	2.0	Travel from Boston to Richmond (50% of actual time incurred).
Robinson, Joshua M.	9/14/2009	2.5	Travel from Chicago to Richmond (50% of actual time incurred).
Cashman, Brian	9/14/2009	2.0	Travel from Boston to Richmond (50% of actual time incurred).
O'Loughlin, Morgan	9/14/2009	2.0	Travel from Boston to Richmond (50% of actual time incurred).
Coulombe, Stephen L	9/15/2009	2.0	Travel from Richmond to Boston (50% of actual time incurred).
Robinson, Joshua M.	9/17/2009	2.5	Travel from Richmond to Chicago (50% of actual time incurred).
Cashman, Brian	9/17/2009	2.0	Travel from Richmond to Boston (50% of actual time incurred).
O'Loughlin, Morgan	9/17/2009	2.0	Travel from Richmond to Boston (50% of actual time incurred).
Cashman, Brian	9/21/2009	2.0	Travel from Boston to Richmond (50% of actual time incurred).
O'Loughlin, Morgan	9/21/2009	2.0	Travel from Boston to Richmond (50% of actual time incurred).
Coulombe, Stephen L	9/22/2009	2.0	Travel from Boston to Washington DC (50% of actual time incurred).
Duffy, Robert J	9/22/2009	2.0	Travel from Boston to Washington DC (50% of actual time incurred).
Coulombe, Stephen L	9/23/2009	2.0	Travel from Washington DC to Boston (50% of actual time incurred).
Duffy, Robert J	9/23/2009	2.0	Travel from Washington DC to Boston (50% of actual time incurred).
Robinson, Joshua M.	9/23/2009	2.5	Travel from Chicago to Richmond (50% of actual time incurred).
O'Loughlin, Morgan	9/23/2009	2.0	Travel from Richmond to Boston (50% of actual time incurred).
Robinson, Joshua M.	9/24/2009	2.5	Travel from Richmond to Chicago (50% of actual time incurred).
Cashman, Brian	9/24/2009	2.0	Travel from Richmond to Boston (50% of actual time incurred).
Robinson, Joshua M.	9/28/2009	2.5	Travel from Chicago to Richmond (50% of actual time incurred).
O'Loughlin, Morgan	9/28/2009	2.0	Travel from Boston to Richmond (50% of actual time incurred).
Robinson, Joshua M.	10/1/2009	2.0	Travel from Richmond to Chicago (50% of actual time incurred).
O'Loughlin, Morgan	10/1/2009	2.0	Travel from Richmond to Boston (50% of actual time incurred).
Coulombe, Stephen L	10/5/2009	2.0	Travel from Boston to Richmond (50% of actual time incurred).
Lee, Geon	10/5/2009	2.0	Travel from Boston to Richmond (50% of actual time incurred).
Chin, Gregory	10/5/2009	2.0	Travel from Boston to Richmond (50% of actual time incurred).
O'Loughlin, Morgan	10/5/2009	2.0	Travel from Boston to Richmond (50% of actual time incurred).
Chin, Gregory	10/6/2009	2.0	Travel from Richmond to Boston (50% of actual time incurred).
Robinson, Joshua M.	10/6/2009	2.0	Travel from Chicago to Richmond (50% of actual time incurred).
Coulombe, Stephen L	10/7/2009	2.0	Travel from Richmond to Boston (50% of actual time incurred).
Lee, Geon	10/8/2009	2.0	Travel from Boston to Toronto (50% of actual time incurred).
Chin, Gregory	10/8/2009	2.0	Travel from Boston to Toronto (50% of actual time incurred).

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Robinson, Joshua M.	10/8/2009	2.0	Travel from Richmond to Chicago (50% of actual time incurred).
O'Loughlin, Morgan	10/8/2009	2.0	Travel from Richmond to Boston (50% of actual time incurred).
Koch, Ashley	10/8/2009	2.0	Travel from Boston to Toronto (50% of actual time incurred).
Chin, Gregory	10/9/2009	2.0	Travel from Toronto to Boston (50% of actual time incurred).
Koch, Ashley	10/9/2009	2.0	Travel from Toronto to Boston (50% of actual time incurred).
Cashman, Brian	10/12/2009	2.0	Travel from Boston to Richmond (50% of actual time incurred).
O'Loughlin, Morgan	10/12/2009	2.0	Travel from Boston to Richmond (50% of actual time incurred).
Cashman, Brian	10/15/2009	2.0	Travel from Richmond to Boston (50% of actual time incurred).
O'Loughlin, Morgan	10/15/2009	2.0	Travel from Richmond to Boston (50% of actual time incurred).
Cashman, Brian	10/19/2009	2.0	Travel from Boston to Richmond (50% of actual time incurred).
O'Loughlin, Morgan	10/19/2009	2.0	Travel from Boston to Richmond (50% of actual time incurred).
Cashman, Brian	10/21/2009	2.0	Travel from Richmond to Boston (50% of actual time incurred).
O'Loughlin, Morgan	10/23/2009	2.0	Travel from Richmond to Boston (50% of actual time incurred).
Cashman, Brian	10/26/2009	2.0	Travel from Boston to Richmond (50% of actual time incurred).
O'Loughlin, Morgan	10/26/2009	2.0	Travel from Boston to Richmond (50% of actual time incurred).
Coulombe, Stephen L	10/27/2009	2.0	Travel from Boston to Richmond (50% of actual time incurred).
Coulombe, Stephen L	10/29/2009	2.0	Travel from Richmond to Boston (50% of actual time incurred).
Cashman, Brian	10/29/2009	2.0	Travel from Richmond to Boston (50% of actual time incurred).
O'Loughlin, Morgan	10/29/2009	2.0	Travel from Richmond to Boston (50% of actual time incurred).
<i>Subtotal - Travel</i>		187.5	
<i>Total Hours for Period 8/1/2009 - 10/31/2009</i>		3,309.1	

EXHIBIT D

CIRCUIT CITY STORES, INC., , et al.,

DETAIL OF ACTUAL AND NECESSARY EXPENSES INCURRED BY EXPENSE CATEGORY

Circuit City Stores, Inc.

FTI Consulting, Inc.

Exhibit D - Summary of Actual and Necessary Expenses Incurred by Expense Category

For the Period 8/1/2009 through 10/31/2009

<i>Name</i>	<i>Expense Type</i>	<i>Date</i>	<i>Amount</i>	<i>Narrative</i>
Business Meals				
Coulombe, Stephen L		7/21/2009	\$249.21	Dinner for B. Cashman (FTI), S. Lai (FTI), M. O'Loughlin (FTI), S. Coulombe (FTI) and J. Marcum (CC)
O'Loughlin, Morgan		8/3/2009	\$96.59	Dinner for S. Lai (FTI) and M. O'Loughlin (FTI)
O'Loughlin, Morgan		8/4/2009	\$84.14	Dinner for S. Lai (FTI) and M. O'Loughlin (FTI)
Cashman, Brian		8/5/2009	\$238.03	Dinner for B. Cashman (FTI), S. Lai (FTI), M. O'Loughlin (FTI), J. Marcum (CC) and M. Mosier (CC)
Cashman, Brian		8/10/2009	\$148.78	Dinner for B. Cashman (FTI), S. Lai (FTI) and M. O'Loughlin (FTI)
Cashman, Brian		8/11/2009	\$198.10	Dinner for B. Cashman (FTI), S. Lai (FTI), M. O'Loughlin (FTI) and J. Marcum (CC)
Cashman, Brian		8/12/2009	\$112.44	Dinner for B. Cashman (FTI), S. Lai (FTI) and J. Marcum (CC)
Lai, Stephanie		8/17/2009	\$87.37	Dinner for S. Lai (FTI) and M. O'Loughlin (FTI)
O'Loughlin, Morgan		8/18/2009	\$89.90	Dinner for S. Lai (FTI) and M. O'Loughlin (FTI)
Lai, Stephanie		8/19/2009	\$50.27	Dinner for S. Lai (FTI) and M. O'Loughlin (FTI)
Chin, Gregory		8/20/2009	\$65.11	Dinner for G. Chin (FTI) A. Koch (FTI) and M. Mosier (CC)
Chin, Gregory		8/21/2009	\$31.40	Dinner for G. Chin (FTI)
Koch, Ashley		8/21/2009	\$24.48	Dinner for A. Koch (FTI)
Cashman, Brian		8/24/2009	\$132.81	Dinner for B. Cashman (FTI), S. Lai (FTI) and M. O'Loughlin (FTI)
Lee, Geon		8/24/2009	\$112.43	Dinner for G. Lee (FTI), G. Chin (FTI) and A. Koch (FTI)
Cashman, Brian		8/25/2009	\$146.47	Dinner for B. Cashman (FTI), S. Lai (FTI) and M. O'Loughlin (FTI)
Chin, Gregory		8/25/2009	\$94.94	Dinner for G. Lee (FTI), G. Chin (FTI) and A. Koch (FTI)
Cashman, Brian		8/26/2009	\$145.32	Dinner for B. Cashman (FTI), S. Lai (FTI) and M. O'Loughlin (FTI)
Lee, Geon		8/26/2009	\$25.39	Dinner for G. Lee (FTI)
Cashman, Brian		8/28/2009	\$15.00	Dinner for B. Cashman (FTI)

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Exhibit D - Summary of Actual and Necessary Expenses Incurred by Expense Category

For the Period 8/1/2009 through 10/31/2009

<i>Name</i>	<i>Expense Type</i>	<i>Date</i>	<i>Amount</i>	<i>Narrative</i>
Cashman, Brian		8/31/2009	\$20.00	Dinner for B. Cashman (FTI)
O'Loughlin, Morgan		8/31/2009	\$80.84	Dinner for S. Lai (FTI) and M. O'Loughlin (FTI)
Cashman, Brian		9/1/2009	\$150.00	Dinner for B. Cashman (FTI), M. O'Loughlin (FTI) and S. Lai (FTI)
Coulombe, Stephen L		9/2/2009	\$249.37	Dinner for J. Marcum (CC), S. Coulombe (FTI), B. Cashman (FTI), S. Lai (FTI) and M. O'Loughlin (FTI)
Robinson, Joshua M.		9/14/2009	\$175.75	Dinner for J. Marcum (CC), S. Coulombe (FTI), J. Robinson (FTI), B. Cashman (FTI) and M. O'Loughlin (FTI)
Cashman, Brian		9/17/2009	\$14.00	Dinner for B. Cashman (FTI)
Cashman, Brian		9/21/2009	\$52.58	Dinner for B. Cashman (FTI) and M. O'Loughlin (FTI)
Cashman, Brian		9/22/2009	\$115.86	Dinner for J. Marcum (CC), B. Cashman (FTI) and M. O'Loughlin (FTI)
Robinson, Joshua M.		9/23/2009	\$125.79	Dinner for J. Marcum (CC), J. Robinson (FTI) and B. Cashman (FTI)
Cashman, Brian		9/24/2009	\$18.00	Dinner for B. Cashman (FTI)
Robinson, Joshua M.		9/24/2009	\$14.35	Dinner for J. Robinson (FTI)
Robinson, Joshua M.		9/28/2009	\$99.03	Dinner for J. Robinson (FTI) and M. O'Loughlin (FTI)
Rinaldi, Scott A		9/29/2009	\$100.00	Dinner for S. Rinaldi (FTI) and D. Foley (MGW)
Robinson, Joshua M.		9/29/2009	\$101.84	Dinner for J. Marcum (CC), D. Miller (CC), J. Robinson (FTI) and M. O'Loughlin (FTI)
O'Loughlin, Morgan		9/30/2009	\$149.99	Dinner for J. Marcum (CC), J. Robinson (FTI) and M. O'Loughlin (FTI)
Chin, Gregory		10/5/2009	\$151.33	Dinner for G. Chin (FTI), G. Lee (FTI), and M. O'Loughlin (FTI)
Lee, Geon		10/5/2009	\$27.17	Dinner for G. Lee (FTI)
O'Loughlin, Morgan		10/6/2009	\$93.72	Dinner for J. Robinson (FTI), M. O'Loughlin (FTI) and J. Marcum (CC)
Robinson, Joshua M.		10/7/2009	\$142.82	Dinner for J. Robinson (FTI), M. O'Loughlin (FTI) and J. Marcum (CC)
Lee, Geon		10/8/2009	\$112.21	Dinner for G. Lee (FTI), G. Chin (FTI), and A. Koch (FTI)

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*Exhibit D - Summary of Actual and Necessary Expenses Incurred by Expense Category
For the Period 8/1/2009 through 10/31/2009*

<i>Name</i>	<i>Expense Type</i>	<i>Date</i>	<i>Amount</i>	<i>Narrative</i>
Robinson, Joshua M.		10/8/2009	\$20.12	Dinner for J. Robinson (FTI)
Cashman, Brian		10/12/2009	\$70.00	Dinner for B. Cashman (FTI) and M. O'Loughlin (FTI)
Cashman, Brian		10/13/2009	\$106.67	Dinner for B. Cashman (FTI), M. O'Loughlin (FTI) and J. Marcum (CC)
Cashman, Brian		10/19/2009	\$30.42	Dinner for B. Cashman (FTI) and M. O'Loughlin (FTI)
Cashman, Brian		10/20/2009	\$82.00	Dinner for B. Cashman (FTI), M. O'Loughlin (FTI) and J. Marcum (CC)
O'Loughlin, Morgan		10/21/2009	\$60.45	Dinner for M. O'Loughlin (FTI) and J. Marcum (CC)
O'Loughlin, Morgan		10/22/2009	\$49.20	Dinner for M. O'Loughlin (FTI)
Cashman, Brian		10/26/2009	\$91.00	Dinner for B. Cashman (FTI) and M. O'Loughlin (FTI)
Cashman, Brian		10/27/2009	\$227.68	Dinner for B. Cashman (FTI), M. O'Loughlin (FTI), S. Coulombe (FTI) and J. Marcum (CC)
Cashman, Brian		10/29/2009	\$11.50	Dinner for B. Cashman (FTI)
Business Meals	Total		\$4,891.87	

Lodging

Coulombe, Stephen L	7/31/2009	\$171.93	Hotel in Richmond for 1 night
Duffy, Robert J	7/31/2009	\$171.93	Hotel in Richmond for 1 night
Cashman, Brian	8/6/2009	\$190.97	Hotel in Richmond for 1 night
Lai, Stephanie	8/6/2009	\$578.14	Hotel in Richmond for 3 nights
O'Loughlin, Morgan	8/6/2009	\$572.91	Hotel in Richmond for 3 nights
O'Loughlin, Morgan	8/12/2009	\$381.94	Hotel in Richmond for 2 nights
Cashman, Brian	8/13/2009	\$572.91	Hotel in Richmond for 3 nights
Lai, Stephanie	8/13/2009	\$572.91	Hotel in Richmond for 3 nights
Koch, Ashley	8/20/2009	\$105.60	Hotel in Barrie for 1 night

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<i>Name</i>	<i>Expense Type</i>	<i>Date</i>	<i>Amount</i>	<i>Narrative</i>
Lai, Stephanie		8/20/2009	\$572.91	Hotel in Richmond for 3 nights
O'Loughlin, Morgan		8/20/2009	\$572.91	Hotel in Richmond for 3 nights
Chin, Gregory		8/21/2009	\$99.05	Hotel in Barrie for 1 night
Chin, Gregory		8/26/2009	\$241.82	Hotel in Barrie for 2 nights
Koch, Ashley		8/26/2009	\$255.20	Hotel in Barrie for 2 nights
Lee, Geon		8/26/2009	\$204.12	Hotel in Barrie for 2 nights
Lai, Stephanie		8/27/2009	\$572.91	Hotel in Richmond for 3 nights
O'Loughlin, Morgan		8/27/2009	\$572.91	Hotel in Richmond for 3 nights
Cashman, Brian		8/28/2009	\$763.88	Hotel in Richmond for 4 nights
Cashman, Brian		9/2/2009	\$381.94	Hotel in Richmond for 2 nights
Lai, Stephanie		9/2/2009	\$381.94	Hotel in Richmond for 2 nights
O'Loughlin, Morgan		9/2/2009	\$381.94	Hotel in Richmond for 2 nights
Cashman, Brian		9/3/2009	\$101.57	Hotel in Richmond for 1 night
Coulombe, Stephen L		9/3/2009	\$205.96	Hotel in Richmond for 1 night
Lai, Stephanie		9/3/2009	\$101.57	Hotel in Richmond for 1 night
O'Loughlin, Morgan		9/3/2009	\$101.57	Hotel in Richmond for 1 night
Cashman, Brian		9/17/2009	\$572.91	Hotel in Richmond for 3 nights
Coulombe, Stephen L		9/17/2009	\$558.13	Hotel in Richmond for 2 nights
O'Loughlin, Morgan		9/17/2009	\$572.91	Hotel in Richmond for 3 nights
Robinson, Joshua M.		9/17/2009	\$572.91	Hotel in Richmond for 3 nights

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<i>Name</i>	<i>Expense Type</i>	<i>Date</i>	<i>Amount</i>	<i>Narrative</i>
Coulombe, Stephen L		9/23/2009	\$318.06	Hotel in Washington DC for 1 night
Duffy, Robert J		9/23/2009	\$282.20	Hotel in Washington DC for 1 night
O'Loughlin, Morgan		9/23/2009	\$381.94	Hotel in Richmond for 2 nights
Cashman, Brian		9/24/2009	\$572.91	Hotel in Richmond for 3 nights
Robinson, Joshua M.		9/24/2009	\$190.97	Hotel in Richmond for 1 night
O'Loughlin, Morgan		10/1/2009	\$572.91	Hotel in Richmond for 3 nights
Robinson, Joshua M.		10/1/2009	\$584.09	Hotel in Richmond for 3 nights
Lee, Geon		10/5/2009	\$209.00	Hotel in Richmond for 1 night
Chin, Gregory		10/6/2009	\$236.17	Hotel in Richmond for 1 night
O'Loughlin, Morgan		10/8/2009	\$572.91	Hotel in Richmond for 3 nights
Robinson, Joshua M.		10/8/2009	\$381.94	Hotel in Richmond for 2 nights
Chin, Gregory		10/9/2009	\$286.11	Hotel in Barrie for 1 night
Koch, Ashley		10/9/2009	\$293.92	Hotel in Barrie for 1 night
Lee, Geon		10/9/2009	\$340.84	Hotel in Barrie for 1 night
Cashman, Brian		10/15/2009	\$572.91	Hotel in Richmond for 3 nights
O'Loughlin, Morgan		10/15/2009	\$572.91	Hotel in Richmond for 3 nights
Cashman, Brian		10/21/2009	\$381.94	Hotel in Richmond for 2 nights
O'Loughlin, Morgan		10/23/2009	\$763.90	Hotel in Richmond for 4 nights
Cashman, Brian		10/29/2009	\$572.91	Hotel in Richmond for 3 nights
O'Loughlin, Morgan		10/29/2009	\$572.91	Hotel in Richmond for 3 nights
Lodging	Total		\$19,769.75	

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*Exhibit D - Summary of Actual and Necessary Expenses Incurred by Expense Category
For the Period 8/1/2009 through 10/31/2009*

<i>Name</i>	<i>Expense Type</i>	<i>Date</i>	<i>Amount</i>	<i>Narrative</i>
Sundry				
Duffy, Robert J		7/31/2009	\$9.95	Internet charges to work from hotel room
O'Loughlin, Morgan		8/10/2009	\$100.79	Printer cartridge replacement
Chin, Gregory		8/21/2009	\$7.95	Internet charges to work from hotel room
O'Loughlin, Morgan		9/1/2009	\$100.79	Printer Cartridge Replacement
Chin, Gregory		9/28/2009	\$55.31	Internet charges to work from hotel room

Sundry	Total	\$274.79
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Transportation

Coulombe, Stephen L	7/21/2009	\$143.60	One way airfare Boston/Richmond
Coulombe, Stephen L	7/22/2009	\$99.25	Taxi airport to home
Coulombe, Stephen L	7/22/2009	\$143.60	One way airfare Richmond/Boston
Coulombe, Stephen L	7/22/2009	\$181.14	Rental Car
Duffy, Robert J	7/29/2009	\$223.60	One way airfare Boston/Richmond
Coulombe, Stephen L	7/30/2009	\$223.60	One way airfare Boston/Richmond
Duffy, Robert J	7/30/2009	\$100.00	Taxi home to airport
Coulombe, Stephen L	7/31/2009	\$251.66	One way airfare Richmond/Philadelphia
Coulombe, Stephen L	7/31/2009	\$250.76	One way airfare Philadelphia/Boston
Coulombe, Stephen L	7/31/2009	\$36.00	Parking at Airport
Duffy, Robert J	7/31/2009	\$100.00	Taxi airport to home
Duffy, Robert J	7/31/2009	\$194.60	One way airfare Richmond/Boston
Lai, Stephanie	8/3/2009	\$223.60	One way airfare Boston/Richmond

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For the Period 8/1/2009 through 10/31/2009***

<i>Name</i>	<i>Expense Type</i>	<i>Date</i>	<i>Amount</i>	<i>Narrative</i>
Lai, Stephanie		8/3/2009	\$25.00	Taxi home to airport
O'Loughlin, Morgan		8/3/2009	\$24.00	Taxi home to airport
O'Loughlin, Morgan		8/3/2009	\$164.60	One way airfare Boston/Richmond
Cashman, Brian		8/5/2009	\$389.20	Roundtrip airfare Richmond/Boston
Cashman, Brian		8/6/2009	\$48.00	Parking at Airport
Lai, Stephanie		8/6/2009	\$313.13	Rental Car
Lai, Stephanie		8/6/2009	\$164.60	One way airfare Richmond/Boston
Lai, Stephanie		8/6/2009	\$20.00	Taxi airport to home
O'Loughlin, Morgan		8/6/2009	\$24.00	Taxi airport to home
O'Loughlin, Morgan		8/6/2009	\$19.14	Gas for Rental Car
O'Loughlin, Morgan		8/6/2009	\$164.60	One way airfare Richmond/Boston
Cashman, Brian		8/10/2009	\$194.60	One way airfare Boston/Richmond
Lai, Stephanie		8/10/2009	\$194.60	One way airfare Boston/Richmond
Lai, Stephanie		8/10/2009	\$25.25	Taxi home to airport
O'Loughlin, Morgan		8/10/2009	\$24.00	Taxi home to airport
O'Loughlin, Morgan		8/10/2009	\$224.60	One way airfare Boston/Richmond
O'Loughlin, Morgan		8/12/2009	\$156.20	One way airfare Richmond/Boston
O'Loughlin, Morgan		8/12/2009	\$52.00	Taxi airport to home
Cashman, Brian		8/13/2009	\$278.03	Rental Car
Cashman, Brian		8/13/2009	\$84.00	Parking at Airport

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For the Period 8/1/2009 through 10/31/2009*

<i>Name</i>	<i>Expense Type</i>	<i>Date</i>	<i>Amount</i>	<i>Narrative</i>
Cashman, Brian		8/13/2009	\$105.00	One way airfare Richmond/Boston
Lai, Stephanie		8/13/2009	\$30.00	Taxi airport to home
Lai, Stephanie		8/13/2009	\$194.60	One way airfare Richmond/Boston
Lai, Stephanie		8/17/2009	\$26.00	Taxi home to airport
Lai, Stephanie		8/17/2009	\$359.20	Roundtrip airfare Boston/Richmond
O'Loughlin, Morgan		8/17/2009	\$389.20	Roundtrip airfare Boston/Richmond
O'Loughlin, Morgan		8/17/2009	\$24.00	Taxi home to airport
Chin, Gregory		8/19/2009	\$1,998.00	Roundtrip airfare Boston/Toronto
Koch, Ashley		8/19/2009	\$1,998.09	One way airfare Boston/Toronto
Koch, Ashley		8/19/2009	\$58.00	Taxi home to airport
Chin, Gregory		8/20/2009	\$114.00	Taxi home to airport
Lai, Stephanie		8/20/2009	\$292.48	Rental Car
Lai, Stephanie		8/20/2009	\$30.00	Taxi home to airport
O'Loughlin, Morgan		8/20/2009	\$24.00	Taxi airport to home
Chin, Gregory		8/21/2009	\$945.09	One way airfare Toronto/Boston
Chin, Gregory		8/21/2009	\$351.06	Rental Car
Koch, Ashley		8/21/2009	\$1,871.43	Roundtrip airfare Boston/Toronto
Chin, Gregory		8/22/2009	\$221.57	Rental Car Albany to Boston
Koch, Ashley		8/22/2009	\$22.86	Taxi home to airport
Cashman, Brian		8/24/2009	\$164.60	One way airfare Boston/Richmond

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For the Period 8/1/2009 through 10/31/2009*

<i>Name</i>	<i>Expense Type</i>	<i>Date</i>	<i>Amount</i>	<i>Narrative</i>
Chin, Gregory		8/24/2009	\$114.00	Taxi home to airport
Chin, Gregory		8/24/2009	\$1,842.43	Roundtrip airfare Boston/Toronto
Koch, Ashley		8/24/2009	\$58.00	Taxi home to airport
Lai, Stephanie		8/24/2009	\$27.00	Taxi home to airport
Lee, Geon		8/24/2009	\$72.00	Parking at Airport
Lee, Geon		8/24/2009	\$1,842.43	Roundtrip airfare Boston/Toronto
O'Loughlin, Morgan		8/24/2009	\$164.60	One way airfare Boston/Richmond
O'Loughlin, Morgan		8/24/2009	\$24.00	Taxi home to airport
Chin, Gregory		8/26/2009	\$114.00	Taxi airport to home
Chin, Gregory		8/26/2009	\$510.28	Rental Car
Koch, Ashley		8/26/2009	\$62.58	Taxi home to airport
Lee, Geon		8/26/2009	\$3.50	Parking at Airport
Lai, Stephanie		8/27/2009	\$359.20	Roundtrip airfare Boston/Richmond
Lai, Stephanie		8/27/2009	\$14.00	Taxi office to airport
Lai, Stephanie		8/27/2009	\$35.00	Taxi airport to home
Lai, Stephanie		8/27/2009	\$69.00	Taxi home to airport
O'Loughlin, Morgan		8/27/2009	\$27.96	Taxi airport to home
O'Loughlin, Morgan		8/27/2009	\$194.60	One way airfare Richmond/Boston
Cashman, Brian		8/28/2009	\$389.20	Roundtrip airfare Richmond/Boston
Cashman, Brian		8/28/2009	\$311.73	Rental Car

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<i>Name</i>	<i>Expense Type</i>	<i>Date</i>	<i>Amount</i>	<i>Narrative</i>
Cashman, Brian		8/28/2009	\$120.00	Parking at Airport
Cashman, Brian		8/28/2009	\$3.00	Parking at Airport
Cashman, Brian		8/28/2009	\$29.17	Gas for Rental Car
Lai, Stephanie		8/31/2009	\$223.60	One way airfare Boston/Richmond
Lai, Stephanie		8/31/2009	\$30.00	Taxi home to airport
O'Loughlin, Morgan		8/31/2009	\$164.60	One way airfare Boston/Richmond
O'Loughlin, Morgan		8/31/2009	\$24.00	Taxi home to airport
Coulombe, Stephen L		9/2/2009	\$418.20	Roundtrip airfare Boston/Richmond
Cashman, Brian		9/3/2009	\$3.00	Airport tolls
Cashman, Brian		9/3/2009	\$249.63	Rental Car
Cashman, Brian		9/3/2009	\$17.23	Gas for Rental car
Cashman, Brian		9/3/2009	\$96.00	Parking at Airport
Cashman, Brian		9/3/2009	\$194.60	One way airfare Richmond/Boston
Coulombe, Stephen L		9/3/2009	\$199.29	Rental Car
Coulombe, Stephen L		9/3/2009	\$48.00	Parking at Airport
Koch, Ashley		9/3/2009	\$12.00	Taxi office to home
Lai, Stephanie		9/3/2009	\$194.60	One way airfare Richmond/Boston
Lai, Stephanie		9/3/2009	\$35.00	Taxi airport to home
O'Loughlin, Morgan		9/3/2009	\$194.60	One way airfare Richmond/Boston
O'Loughlin, Morgan		9/3/2009	\$29.90	Taxi airport to home

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<i>Name</i>	<i>Expense Type</i>	<i>Date</i>	<i>Amount</i>	<i>Narrative</i>
Koch, Ashley		9/8/2009	\$12.00	Taxi office to home
Cashman, Brian		9/14/2009	\$194.60	One way airfaire Boston/Richmond
O'Loughlin, Morgan		9/14/2009	\$24.00	Taxi home to airport
O'Loughlin, Morgan		9/14/2009	\$164.60	One way airfaire Boston/Richmond
Robinson, Joshua M.		9/14/2009	\$352.60	One way airfare Chicago/Richmond
Robinson, Joshua M.		9/14/2009	\$71.50	Taxi airport to office
Robinson, Joshua M.		9/14/2009	\$38.00	Taxi home to airport
Coulombe, Stephen L		9/15/2009	\$223.60	One way airfaire Boston/Richmond
Coulombe, Stephen L		9/16/2009	\$223.60	One way airfaire Richmond/Boston
Coulombe, Stephen L		9/16/2009	\$72.00	Parking at Airport
Coulombe, Stephen L		9/16/2009	\$99.61	Taxi airport to home
Rinaldi, Scott A		9/16/2009	\$17.60	Roundtrip mileage home to office
Cashman, Brian		9/17/2009	\$96.00	Parking at Airport
Cashman, Brian		9/17/2009	\$18.59	Gas for Rental car
Cashman, Brian		9/17/2009	\$3.00	Airport tolls
Cashman, Brian		9/17/2009	\$249.63	Rental Car
Cashman, Brian		9/17/2009	\$459.20	Rountrip airfaire Richmond/Boston
O'Loughlin, Morgan		9/17/2009	\$28.90	Taxi airport to home
O'Loughlin, Morgan		9/17/2009	\$194.60	One way airfaire Richmond/Boston
Rinaldi, Scott A		9/17/2009	\$17.60	Roundtrip mileage home to office

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<i>Name</i>	<i>Expense Type</i>	<i>Date</i>	<i>Amount</i>	<i>Narrative</i>
Robinson, Joshua M.		9/17/2009	\$60.00	Taxi office to airport
Robinson, Joshua M.		9/17/2009	\$352.60	One way airfare Richmond/Chicago
Robinson, Joshua M.		9/17/2009	\$40.00	Taxi airport to home
O'Loughlin, Morgan		9/21/2009	\$24.00	Taxi home to airport
O'Loughlin, Morgan		9/21/2009	\$164.60	One way airfare Boston/Richmond
Robinson, Joshua M.		9/21/2009	\$14.00	Taxi office to home
Duffy, Robert J		9/22/2009	\$100.00	Taxi home to airport
Duffy, Robert J		9/22/2009	\$756.69	One way airfare Boston/Washington DC
Robinson, Joshua M.		9/22/2009	\$14.00	Taxi office to home
Coulombe, Stephen L		9/23/2009	\$756.69	One way airfare Boston/Washington DC
Duffy, Robert J		9/23/2009	\$723.50	One way airfare Washington DC/Boston
Duffy, Robert J		9/23/2009	\$100.00	Taxi airport to home
O'Loughlin, Morgan		9/23/2009	\$194.60	One way airfare Richmond/Boston
O'Loughlin, Morgan		9/23/2009	\$50.00	Taxi office to airport
O'Loughlin, Morgan		9/23/2009	\$30.54	Taxi airport to home
Rinaldi, Scott A		9/23/2009	\$17.60	Roundtrip mileage home to office
Robinson, Joshua M.		9/23/2009	\$352.60	One way airfare Chicago/Richmond
Robinson, Joshua M.		9/23/2009	\$64.50	Taxi airport to office
Robinson, Joshua M.		9/23/2009	\$38.00	Taxi home to airport
Cashman, Brian		9/24/2009	\$17.18	Gas for Rental car

Circuit City Stores, Inc.

FTI Consulting, Inc.

***Exhibit D - Summary of Actual and Necessary Expenses Incurred by Expense Category
For the Period 8/1/2009 through 10/31/2009***

<i>Name</i>	<i>Expense Type</i>	<i>Date</i>	<i>Amount</i>	<i>Narrative</i>
Cashman, Brian		9/24/2009	\$96.00	Parking at Airport
Cashman, Brian		9/24/2009	\$244.54	Rental Car
Cashman, Brian		9/24/2009	\$194.60	One way airfaire Richmond/Boston
Cashman, Brian		9/24/2009	\$3.00	Airport tolls
Coulombe, Stephen L		9/24/2009	\$744.25	One way airfaire Washington DC/Boston
Rinaldi, Scott A		9/24/2009	\$17.60	Roundtrip mileage home to office
Robinson, Joshua M.		9/24/2009	\$38.00	Taxi airport to home
Robinson, Joshua M.		9/24/2009	\$70.50	Taxi office to airport
Robinson, Joshua M.		9/24/2009	\$452.60	One way airfare Richmond/Chicago
Rinaldi, Scott A		9/25/2009	\$17.60	Roundtrip mileage home to office
O'Loughlin, Morgan		9/28/2009	\$164.60	One way airfaire Boston/Richmond
O'Loughlin, Morgan		9/28/2009	\$24.00	Taxi home to airport
Rinaldi, Scott A		9/28/2009	\$17.60	Roundtrip mileage home to office
Robinson, Joshua M.		9/28/2009	\$38.00	Taxi home to airport
Robinson, Joshua M.		9/28/2009	\$352.60	One way airfare Chicago/Richmond
Rinaldi, Scott A		9/29/2009	\$17.60	Roundtrip mileage home to office
Rinaldi, Scott A		9/30/2009	\$17.60	Roundtrip mileage home to office
O'Loughlin, Morgan		10/1/2009	\$14.22	Gas for Rental Car
O'Loughlin, Morgan		10/1/2009	\$268.70	One way airfaire Richmond/Boston
O'Loughlin, Morgan		10/1/2009	\$528.30	Rental Car

Circuit City Stores, Inc.

FTI Consulting, Inc.

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For the Period 8/1/2009 through 10/31/2009*

<i>Name</i>	<i>Expense Type</i>	<i>Date</i>	<i>Amount</i>	<i>Narrative</i>
Rinaldi, Scott A		10/1/2009	\$17.60	Roundtrip mileage home to office
Robinson, Joshua M.		10/1/2009	\$50.00	Taxi office to airport
Robinson, Joshua M.		10/1/2009	\$40.00	Taxi airport to office
Robinson, Joshua M.		10/1/2009	\$502.60	One way airfaire Richmond/Chicago
Chin, Gregory		10/5/2009	\$387.20	Roundtrip airfaire Boston/Richmond
Chin, Gregory		10/5/2009	\$100.00	Taxi home to airport
Lee, Geon		10/5/2009	\$20.00	Taxi office to airport
Lee, Geon		10/5/2009	\$387.20	Roundtrip airfaire Boston/Richmond
O'Loughlin, Morgan		10/5/2009	\$24.00	Taxi home to airport
O'Loughlin, Morgan		10/5/2009	\$143.70	One way airfaire Boston/Richmond
Chin, Gregory		10/6/2009	\$100.00	Taxi airport to office
Lee, Geon		10/6/2009	\$69.45	Rental Car
Lee, Geon		10/6/2009	\$21.00	Taxi airport to office
Lee, Geon		10/6/2009	\$68.00	Parking at Airport
Robinson, Joshua M.		10/6/2009	\$56.00	Taxi airport to office
Robinson, Joshua M.		10/6/2009	\$352.60	One way airfaire Chicago/Richmond
Robinson, Joshua M.		10/6/2009	\$35.00	Taxi home to airport
Coulombe, Stephen L		10/7/2009	\$493.20	Roundtrip airfaire Boston/Richmond
Koch, Ashley		10/7/2009	\$2,157.00	Roundtrip airfaire Boston/Barrie
Chin, Gregory		10/8/2009	\$100.00	Taxi home to airport

Circuit City Stores, Inc.

FTI Consulting, Inc.

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For the Period 8/1/2009 through 10/31/2009*

<i>Name</i>	<i>Expense Type</i>	<i>Date</i>	<i>Amount</i>	<i>Narrative</i>
Chin, Gregory		10/8/2009	\$1,377.66	Roundtrip airfaire Boston/Barrie
Koch, Ashley		10/8/2009	\$57.00	Taxi home to airport
Lee, Geon		10/8/2009	\$2,082.00	Roundtrip airfaire Boston/Barrie
O'Loughlin, Morgan		10/8/2009	\$24.00	Taxi airport to home
O'Loughlin, Morgan		10/8/2009	\$313.13	Rental Car
O'Loughlin, Morgan		10/8/2009	\$269.60	One way airfaire Richmond/Boston
Robinson, Joshua M.		10/8/2009	\$38.00	Taxi airport to home
Robinson, Joshua M.		10/8/2009	\$352.60	One way airfaire Richmond/Chicago
Chin, Gregory		10/9/2009	\$100.00	Taxi airport to office
Koch, Ashley		10/9/2009	\$34.86	Taxi office to home
Koch, Ashley		10/9/2009	\$23.00	Taxi airport to office
Lee, Geon		10/9/2009	\$376.60	Rental Car
Lee, Geon		10/9/2009	\$3.50	Airport tolls
Lee, Geon		10/9/2009	\$79.00	Parking at Airport
Cashman, Brian		10/12/2009	\$194.60	One way airfaire Boston/Richmond
O'Loughlin, Morgan		10/12/2009	\$24.00	Taxi home to airport
O'Loughlin, Morgan		10/12/2009	\$164.60	One way airfaire Boston/Richmond
Rinaldi, Scott A		10/12/2009	\$17.60	Roundtrip mileage home to office
Koch, Ashley		10/13/2009	\$12.00	Parking at Airport
Cashman, Brian		10/15/2009	\$245.88	Rental Car

Circuit City Stores, Inc.

FTI Consulting, Inc.

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For the Period 8/1/2009 through 10/31/2009*

<i>Name</i>	<i>Expense Type</i>	<i>Date</i>	<i>Amount</i>	<i>Narrative</i>
Cashman, Brian		10/15/2009	\$3.00	Airport tolls
Cashman, Brian		10/15/2009	\$194.60	One way airfaire Richmond/Boston
Cashman, Brian		10/15/2009	\$14.57	Gas for Rental Car
Cashman, Brian		10/15/2009	\$84.00	Parking at Airport
O'Loughlin, Morgan		10/15/2009	\$194.60	One way airfaire Richmond/Boston
O'Loughlin, Morgan		10/15/2009	\$24.00	Taxi airport to home
Cashman, Brian		10/19/2009	\$164.60	One way airfaire Boston/Richmond
O'Loughlin, Morgan		10/19/2009	\$24.00	Taxi home to airport
O'Loughlin, Morgan		10/19/2009	\$164.60	One way airfaire Boston/Richmond
Cashman, Brian		10/21/2009	\$72.00	Parking at Airport
Cashman, Brian		10/21/2009	\$405.54	Rental Car
Cashman, Brian		10/21/2009	\$194.60	One way airfaire Richmond/Boston
Cashman, Brian		10/21/2009	\$3.00	Airport tolls
O'Loughlin, Morgan		10/23/2009	\$200.00	One way airfaire Richmond/Boston
O'Loughlin, Morgan		10/23/2009	\$24.00	Taxi airport to home
O'Loughlin, Morgan		10/23/2009	\$19.84	Gas for Rental Car
Cashman, Brian		10/26/2009	\$169.60	One way airfaire Boston/Richmond
O'Loughlin, Morgan		10/26/2009	\$24.00	Taxi home to airport
O'Loughlin, Morgan		10/26/2009	\$200.00	One way airfaire Boston/Richmond
Coulombe, Stephen L		10/27/2009	\$347.40	Roundtrip airfaire Boston/Richmond

Circuit City Stores, Inc.

FTI Consulting, Inc.

Exhibit D - Summary of Actual and Necessary Expenses Incurred by Expense Category

For the Period 8/1/2009 through 10/31/2009

<i>Name</i>	<i>Expense Type</i>	<i>Date</i>	<i>Amount</i>	<i>Narrative</i>
Cashman, Brian		10/29/2009	\$96.00	Parking at Airport
Cashman, Brian		10/29/2009	\$3.00	Airport tolls
Cashman, Brian		10/29/2009	\$352.32	Rental Car
Cashman, Brian		10/29/2009	\$199.60	One way airfaire Richmond/Boston
Cashman, Brian		10/29/2009	\$18.01	Gas for Rental Car
O'Loughlin, Morgan		10/29/2009	\$24.00	Taxi airport to home
O'Loughlin, Morgan		10/29/2009	\$199.60	One way airfaire Richmond/Boston
Transportation	Total		\$46,590.97	
Grand Total			<u>\$71,527.38</u>	

EXHIBIT E

CIRCUIT CITY STORES, INC., et al.,

COPY OF THE RETENTION ORDER AUTHORIZING EMPLOYMENT OF THE
APPLICANT

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Proposed Counsel to the Debtors
and Debtors in Possession

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF VIRGINIA
RICHMOND DIVISION

- - - - - X
In re: : Chapter 11
:
CIRCUIT CITY STORES, INC., : Case No. 08-35653 (KRH)
et al., :
: Jointly Administered
Debtors. : Hrg. Date: December 5, 2008
: at 10:00 a.m. (ET)
: Obj. Due: December 3, 2008 at
: 4:00 p.m. (ET)
- - - - - X

DEBTORS' APPLICATION FOR ORDER UNDER BANKRUPTCY CODE
SECTIONS 105(a), 327(a), 328 AND 1107 AND BANKRUPTCY
RULE 2014(a), AUTHORIZING THE EMPLOYMENT AND RETENTION
OF FTI CONSULTING, INC. AS FINANCIAL ADVISORS TO THE
DEBTORS EFFECTIVE AS OF THE PETITION DATE

The debtors and debtors in possession in the



above-captioned cases (collectively, the "Debtors"),¹ seek entry of an order, under sections 105(a), 327(a), 328 and 1107 of title 11 of the United States Code (the "Bankruptcy Code"), as supplemented by Rule 2014 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules") and Rule 2014-1 of the Local Rules of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the Eastern District of Virginia (the "Local Rules"), authorizing the employment and retention of FTI Consulting, Inc., together with its wholly owned subsidiaries, agents and independent contractors (collectively "FTI"), as financial advisors and consultants for the Debtors effective as of the date of the filing of these bankruptcy cases, November 10, 2008

¹ The Debtors are the following entities: The Debtors and the last four digits of their respective taxpayer identification numbers are as follows: Circuit City Stores, Inc. (3875), Circuit City Stores West Coast, Inc. (0785), InterTAN, Inc. (0875), Ventoux International, Inc. (1838), Circuit City Purchasing Company, LLC (5170), CC Aviation, LLC (0841), CC Distribution Company of Virginia, Inc. (2821), Circuit City Properties, LLC (3353), Kinzer Technology, LLC (2157), Abbott Advertising Agency, Inc. (4659), Patapsco Designs, Inc. (6796), Sky Venture Corp. (0311), Prahs, Inc. (n/a), XSStuff, LLC (9263), Mayland MN, LLC (6116), Courcheval, LLC (n/a), Orbyx Electronics, LLC (3360), and Circuit City Stores PR, LLC (5512). The address for Circuit City Stores West Coast, Inc. is 9250 Sheridan Boulevard, Westminster, Colorado 80031. For all other Debtors, the address is 9950 Mayland Drive, Richmond, Virginia 23233.

(the "Petition Date"). In support of the Application, the Debtors rely upon the Affidavit of Robert J. Duffy, sworn to on November 17, 2008 (the "Duffy Affidavit"), a copy of which is attached hereto as Exhibit A. In further support of this Application, the Debtors respectfully represent as follows:

JURISDICTION AND VENUE

1. This Court has jurisdiction to consider this Application under 28 U.S.C. §§ 157 and 1334. This is a core proceeding under 28 U.S.C. § 157(b). Venue of these cases and this Application in this district is proper under 28 U.S.C. §§ 1408 and 1409.

2. The statutory predicates for the relief requested herein are Bankruptcy Code sections 105(a), 327(a), 328 and 1107, as supplemented by Bankruptcy Rule 2014 and Local Rule 2014-1.

BACKGROUND

3. On November 10, 2008 (the "Petition Date"), the Debtors filed voluntary petitions in this Court for relief under chapter 11 of the Bankruptcy Code.

4. The Debtors continue to manage and

operate their businesses as debtors in possession pursuant to Bankruptcy Code sections 1107 and 1108.

5. On November 12, 2008, the Office of the United States Trustee for the Eastern District of Virginia (the "United States Trustee") appointed a statutory committee of unsecured creditors. To date, no trustee or examiner has been appointed in these chapter 11 cases.

6. Based in Richmond, Virginia, Debtors are a leading specialty retailer of consumer electronics and operate large nationwide electronics stores throughout the United States and Puerto Rico that sell, among other things, televisions, home theatre systems, computers, camcorders, furniture, software, imaging and telecommunications products, and other audio and video electronics.

7. Despite significant revenues, the Debtors have suffered two consecutive years of losses. While the Debtors made every effort to improve their financial performance and implement a global turnaround strategy, they were ultimately unable to consummate a successful restructuring outside of bankruptcy. In large part, the

Debtors' chapter 11 filings were due to an erosion of vendor confidence, decreased liquidity and the global economic crisis.

8. Thus, the Debtors commenced these cases with the immediate goals of obtaining adequate postpetition financing and continuing their restructuring initiatives commenced prior to the Petition Date, including closing 154 stores. In addition, the Debtors will continue to evaluate their business, work closely with their vendors, and enhance customer relations with a goal of emerging from chapter 11 as a financially stable going concern.

RELIEF REQUESTED

9. By this Application, the Debtors seek entry of an order, under Bankruptcy Code sections 105(a), 327(a), 328 and 1107 authorizing the employment and retention of FTI as their financial advisors and consultants in these chapter 11 cases, effective as of the Petition Date.

BASIS FOR RELIEF REQUESTED

10. FTI commenced its engagement with the Debtors on August 15, 2008 pursuant to an engagement

letter (the "Engagement Letter"), a copy of which is attached to the Duffy Affidavit as Exhibit 1A. Pursuant to the Engagement Letter, the Debtors retained FTI to provide financial advisory and consulting services. FTI and the Debtors executed a revised restructuring engagement letter on November 5, 2008 (together with the Engagement Letter, the "Engagement Letters"), a copy of which is attached to the Duffy Affidavit as Exhibit 1B. The Debtors and FTI have worked closely with respect to the matters set forth in both Engagement Letters. FTI has assisted the Debtors in the financial aspects of their restructuring efforts and in the Debtors' preparation of these bankruptcy cases.

11. The Debtors are familiar with the professional standing and reputation of FTI. Indeed, the consideration of this professional standing and reputation was a critical element in the Debtors' decision to enter into the Engagement Letters between the Debtors and FTI. Among other things, the Debtors understand that FTI has a wealth of experience in providing financial advisory and consulting services in restructurings and reorganizations and enjoys an

excellent reputation for services it has rendered in large and complex chapter 11 cases on behalf of debtors and creditors throughout the United States.

12. Since the time FTI was first engaged by the Debtors, FTI has developed a great deal of institutional knowledge regarding the Debtors' operations, finance and systems. The Debtors believe that this institutional experience and knowledge will be valuable to the Debtors in their efforts to reorganize.

13. The Debtors believe that the services of FTI will be critical to the Debtors' efforts to maximize the value of their estates and to reorganize successfully. Further, the Debtors believe that FTI is well qualified and able to represent the Debtors in a cost-effective, efficient and timely manner.

14. Accordingly, the Debtors wish to retain FTI to provide assistance during these bankruptcy cases pursuant to the terms of the Engagement Letters.

SCOPE OF SERVICES

15. Pursuant to the terms of the Engagement Letters, FTI has provided, is providing and will continue to provide such consulting and advisory

services² as FTI and the Debtors deem appropriate and feasible in order to advise the Debtors in the course of these chapter 11 cases. Specifically, FTI will render various services to the Debtors including, but not limited to, the following:

Store Footprint Analysis

- Analyze liquidity and earnings impact of potential store closures.
- Provide assistance with contract terms for disposition of leases.
- Develop informational materials to support store closing processes.
- Review procedure for projecting revenue, occupancy costs and inventory levels for potential closing stores.
- Advise on "best practices" for drafting an agency agreement for inventory disposition and on negotiating structure for real estate disposition.
- Prepare information package for landlord conference calls and participate in lease termination discussions.
- Coordinate with such third party real estate advisors as may be retained by the Company in conjunction with real estate analyses and related negotiations.

Liquidity Forecasting

- Evaluate current liquidity position and expected future cash flows.
- Assist with management and control of cash disbursements.

² Capitalized terms not otherwise defined in this paragraph shall have the meanings ascribed to such terms in the Engagement Letters.

- Advise management on cash conservation measures and assist with implementation of cash forecasting and reporting tools as requested.

Restructuring/Other Advisory Services

- Assist with development of an out-of-court restructuring plan and related financial projections.
- Assess potential EBITDA based on store closing strategy and other restructuring initiatives.
- Analyze long term capital need to effectuate potential out-of court restructuring and capital structure alternatives.
- Assist with working capital management and liquidity forecasting.
- Participate in development of strategy to negotiate with key stakeholders in order to effectuate a potential out-of-court restructuring.
- Assist management with development of employee retention and communications programs.
- Assist management in developing strategy relating to merchandise and other vendors.
- Assist management and, if necessary, other advisors in developing a strategy relating to landlords in conjunction with a potential out-of-court restructuring.
- Assist management and, if necessary, other advisors in developing strategy relating to existing and prospective capital providers in conjunction with a potential out-of-court restructuring.
- Provide weekly status and fee updates to management personnel designated by the Company
- Provide other services as requested by management.

Asset Sales

- Assist management with the development and implementation of a store closing process including marketing certain stores identified by the Company for closure (including, but not limited to, inventory, real estate, furniture

fixtures and equipment other tangible assets) to inventory disposition firms including conducting a 363 sale process, contacting potential buyers, facilitating due diligence requests, negotiating asset purchase agreement(s) and conducting a final auction.

- Prepare "bid packages" for Liquidators and manage selection process.
- Solicit potential inventory Liquidators for going-out-of-business sale process.
- Assist the Company in the negotiation of an Agency agreement.
- Manage the process to liquidate stores and conduct going-out-of-business sales in the ordinary course of business.
- Solicit bids from real estate consulting firms to evaluate lease mitigation strategies.
- Assist with data collection and information gathering related to third party due diligence.
- Advise and assist the Company and other professionals retained by the Company in developing, negotiating and executing plan of reorganization scenarios, 363 sales or other potential sales of assets or business units.

Contingency Planning

- Assist management and the Board of Directors in contingency planning including the evaluation, planning and execution of a potential Chapter 11 filing.
- Assist Company personnel with the communications and negotiations, at your request and under your guidance, with lenders, creditors, and other parties-in-interest including the preparation of financial information for distribution to such parties-in-interest.
- Advise and assist the Company in the compilation and preparation of financial information necessary due to requirements of the Bankruptcy Court and/or Office of the US Trustee.

- Assist the Company in the preparation of a liquidation valuation for a reorganization plan and/or negotiation purposes.
- Assist the Company in managing and executing the reconciliation process involving claims filed by all creditors.
- Advise and assist the Company in identifying and/or reviewing preference payments, fraudulent conveyances and other causes of action.
- Assist the Debtors in the preparation of financial related disclosures required by this Court including the Schedules of Assets and Liabilities, the Statement of Financial Affairs, and Monthly Operating Reports.
- Assist the Debtors in claims processing, analysis, and reporting, including plan classification modeling and claim estimation.
- Assist the Debtors in responding to and tracking reclamation, 503(b)(9) and consignment claims.

Financing

- Lead efforts to arrange second lien financing and refinancing of the existing senior debt or debtor-in-possession ("DIP") financing in a Chapter 11 filing.
- Advise the Company in the process of identifying and reviewing debtor in possession ("DIP") financing and assist the Company in preparing a collateral package in support of such financing.

Other

- Assist with such other accounting and financial advisory services as requested by the Company and/or the Board of Directors consistent with the role of a financial advisor and not duplicative of services provided by other professionals.

FTI'S DISINTERESTEDNESS

16. FTI has informed the Debtors that, except as may be set forth in the Duffy Affidavit, it (i) has no connection with the Debtors, its creditors or other parties in interest in this case; (ii) does not hold or represent any interest adverse to the Debtors' estates; and (iii) believes it is a "disinterested person" as defined within Bankruptcy Code section 101(14).

17. FTI has further informed the Debtors that it will conduct an ongoing review of its files to ensure that no conflicts or other disqualifying circumstances exist or arise. If any new material facts, connections or relationships are discovered or arise, FTI will supplement its disclosure to the Court.

18. FTI has also agreed not to share with any person or firm the compensation to be paid for professional services rendered in connection with these cases.

19. The Debtors believe that FTI is not owed any amounts with respect to its prepetition fees and expenses.

TERMS OF RETENTION

20. The Debtors understand that FTI intends to apply to the Court for allowances of compensation and reimbursement of expenses for financial advisory and consultants support services in accordance with the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, corresponding Local Rules, orders of this Court and guidelines established by the United States Trustee. The customary hourly rates, subject to periodic adjustments, charged by FTI's professionals anticipated to be assigned to this case are as follows:

Standard Hourly Rates

Senior Managing Directors	\$650 - \$715
Directors/Managing Directors	\$475 - \$620
Consultants/Senior Consultants	\$235 - \$415
Administrative/Paraprofessionals	\$95 - \$190

Completion Fee

21. The Company, in its sole and absolute discretion, may pay FTI (i) a fee (a "Completion Fee") in the event a restructuring or sale transaction is consummated to the satisfaction of the Company and (ii) a fee (a "Financing Fee") in the event additional financing is obtained. The Completion Fee may be paid

to FTI under the following scenarios:

- In the event the Company consummates a plan, reorganization or sale transaction within 180 days of the filing, a Completion Fee of up to \$3.5 million.
- In the event the Company completes any other restructuring, plan, reorganization or sale transaction not described above, a Completion Fee of up to \$1 million.

The Financing Fee may be paid to FTI under the following scenarios:

Financing Fee

Second Lien Financing

- A total Financing Fee of 1.0% of the commitment of second lien DIP financing will be earned by FTI. Such fees will be earned and paid upon interim court approval or closing of such financing.

Senior Loan Financing

- In the event the Company seeks to refinance its existing senior debt outside of a chapter 11 proceeding or secure senior debt as part of a DIP financing, a financing fee of .25% of the commitment amount will be earned and paid upon interim court approval or closing of such financing.
- A total financing fee of 0.25% of the commitment of senior DIP financing will be earned by FTI. Such fees will be earned and paid upon interim court approval or closing of such financing.

22. FTI has requested that it be engaged under a general retainer. The Debtors believe that FTI should be employed under a general retainer because of the variety and complexity of the services that will be required during these proceedings.

23. FTI has received from the Debtors total "on account" cash in the amount of \$750,000 (the "On-Account Cash"), which was increased from \$550,000 on November 5, 2008. Attached as Exhibit 4 to the Duffy Affidavit is a list of the invoices sent by FTI and the payments made by the Company. As set forth on such Exhibit 4, since commencing the engagement, FTI has invoiced the Company in the aggregate amount of \$3,228,924, which amount reflects \$2,336,490 billed to the Company for professional services, \$142,434 for out of pocket expense reimbursement and the \$750,000 held as On-Account Cash. As also shown on Exhibit 4, prior to the Petition Date, FTI applied \$0 of its initial \$750,000 cash on account for estimated fees and expenses.

24. FTI has informed the Debtors that as promptly as practicable after all fees and charges

accrued prior to the Petition Date have been finally posted within FTI's computerized billing system, FTI will issue a final billing statement to the Company for the actual fees, charges, and disbursements incurred for the period prior to the Petition Date (the "Final Prepetition Bill Amount"). Pursuant to the Engagement Letters, and subject to any orders of the Court, FTI will deduct the Final Prepetition Bill Amount from the On-Account Cash. To the extent that the Final Prepetition Bill Amount is less than the On-Account Cash, FTI has indicated that it will hold the full amount of the difference as a post-petition retainer to be applied against any amounts approved by the Court in connection with FTI's final fee application. In the event that the Final Prepetition Bill Amount exceeds the On-Account Cash, FTI has agreed to waive any claim against the Debtors for payment with respect to the amount by which the Final Prepetition Bill Amount exceeds the On-Account Cash. FTI has further informed the Debtors that the On-Account Cash will not be segregated by FTI in a separate account.

NOTICE

25. Notice of this Application has been provided to those parties entitled to notice under this Court's Order Pursuant to Bankruptcy Code Sections 102 and 105, Bankruptcy Rules 2002 and 9007, and Local Bankruptcy Rules 2002-1 and 9013-1 Establishing Certain Notice, Case Management, and Administrative Procedures (D.I. 136). The Debtors submit that, under the circumstances, no other or further notice need be given.

WAIVER OF MEMORANDUM OF LAW

26. Pursuant to Local Bankruptcy Rule 9013-1(G), and because there are no novel issues of law presented in the Application and all applicable authority is set forth in the Application, the Debtors request that the requirement that all applications be accompanied by a separate memorandum of law be waived.

NO PRIOR REQUEST

27. No previous request for the relief sought herein has been made to this Court or any other court.

CONCLUSION

WHEREFORE, the Debtors respectfully request that the Court enter an order, substantially in the form annexed hereto, granting the relief requested in the Application and such other and further relief as may be just and proper.

Dated: Richmond, Virginia
November 18, 2008

Circuit City Stores, Inc.

/s/ Bruce H. Besanko
Bruce H. Besanko
Executive Vice President and Chief
Financial Officer

Dated: November 18, 2008
Richmond, Virginia

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Proposed Counsel for Debtors and
Debtors in Possession

EXHIBIT A
Duffy Affidavit

Gregg M. Galardi, Esq.
Ian S. Fredericks, Esq.
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(302) 651-3000

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One James Center
901 E. Cary Street
Richmond, Virginia 23219
(804) 775-1000

- and -

Chris L. Dickerson, Esq.
SKADDEN, ARPS, SLATE, MEAGHER &
FLOM, LLP
333 West Wacker Drive
Chicago, Illinois 60606
(312) 407-0700

Proposed Counsel to the Debtors
and Debtors in Possession

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF VIRGINIA
RICHMOND DIVISION

- - - - - x
In re: : Chapter 11
CIRCUIT CITY STORES, INC., : Case No. 08-35653 (KRH)
et al., :
Debtors. : Jointly Administered
- - - - - x

**AFFIDAVIT IN SUPPORT OF THE DEBTORS' APPLICATION
FOR AN ORDER AUTHORIZING EMPLOYMENT AND
RETENTION OF FTI CONSULTING, INC. AS
FINANCIAL ADVISOR FOR THE DEBTORS**

STATE OF MASSACHUSETTS)
) ss.
COUNTY OF SUFFOLK)

I, Robert J. Duffy, being duly sworn, depose and
say:

1. I am a Senior Managing Director with FTI Consulting, Inc. (together with its wholly owned subsidiaries, agents, independent contractors and employees, "FTI"), a financial advisory services firm with offices located at numerous locations around the world. I submit this Affidavit on behalf of FTI (the "Affidavit") and in support of the application (the "Application") of Circuit City Stores, Inc., the debtors and debtors in possession in the above-captioned cases (collectively, the "Debtors"), for an order authorizing the employment and retention of FTI as Financial Advisors under the terms and conditions set forth in the Application. Except as otherwise noted,¹ I have personal knowledge of the matters set forth herein.

DISINTERESTEDNESS AND ELIGIBILITY

2. In connection with the preparation of this Affidavit, FTI's professionals conducted a review of its professional contacts with the Debtors, their affiliates, and other parties in interest that were reasonably known

¹ Certain of the disclosures herein relate to matters within the personal knowledge of other professionals at FTI and are based on information from them.

to us. Our review, completed under my supervision, consisted of queries of an internal computer database containing names of individuals and entities that are present or recent former clients of FTI in order to identify potential relationships. FTI's search included the following types of entities: the Debtors and its subsidiaries, non-debtor affiliates, the Debtors' directors and officers, secured lenders, significant merchandise creditors, significant vendors, significant real and personal property lessors, significant shareholders, consignors, third party administrators, potential liquidators, litigation parties, banks, attorneys and professionals. A listing of the parties reviewed is reflected on Exhibit 2 to this Affidavit. A summary of such relationships that FTI identified during this process is set forth on Exhibit 3 to this Affidavit. If any new relevant facts or relationships are discovered or arise, FTI will promptly file a Bankruptcy Rule 2014(a) Supplemental Affidavit.

3. FTI has initiated ethical walls relating to two matters to ensure that FTI's representation of another party does not have a materially adverse impact

on the Debtors. First, FTI is currently engaged by Syntax Brillian and the Debtors are a party to litigation with Syntax Brillian. The ethical wall was established on September 3, 2008. Second, FTI is currently engaged by Magellan and Magellan is a potential creditor of the Debtors. The ethical wall was established October 28, 2008.

4. From the results of such review, we were not made aware of any conflicts of interest or additional relationships that we believe would preclude us from performing our services. No FTI personnel working on this engagement performed any services for either Syntax Brillian or Magellan following the date of execution of the ethical wall agreements. FTI personnel working under my direction have been subject to ethical walls to avoid any leakage of information or engagement-related communications with FTI personnel assigned to assist Syntax Brillian or Magellan. These ethical walls remain in effect as of the date of this Affidavit. As part of the ethical wall, FTI has instituted information blocking systems to prevent the exchange of information

regarding the Debtors between the groups involved within FTI.

5. Financial Dynamics ("FD"), a division of FTI, is employed by the Debtors to provide communications services. FD is not a creditor and these services are being provided in the ordinary course of business.

6. Otherwise, based on the results of its review of parties-in-interest associated with the Debtors, FTI does not have a relationship with any of the parties on the Exhibit 2 in matters related to these proceedings. FTI has provided and could reasonably be expected to continue to provide services unrelated to the Debtors' cases for the various entities shown on Exhibit 3. FTI's assistance to these parties has been related to providing various financial, restructuring, litigation support and/or engineering and scientific investigation consulting services. To the best of my knowledge, no services have been provided to the parties-in-interest which involve their rights in the Debtors' cases, nor does FTI's involvement in this case compromise its ability to continue such consulting services.

7. Further, as part of its diverse practice, FTI appears in numerous cases, proceedings and transactions that involve many different professionals, including attorneys, accountants and financial consultants, who may represent claimants and parties-in-interest in the Debtors' chapter 11 cases. Also, FTI has performed in the past, and may perform in the future, advisory consulting services for various attorneys and law firms, and has been represented by several attorneys and law firms, some of whom may be involved in these proceedings. In addition, FTI has in the past, may currently and will likely in the future be working with or against other professionals involved in these cases in matters unrelated to the Debtors and these cases. Based on our current knowledge of the professionals involved, and to the best of my knowledge, none of these relationships create interests materially adverse to the Debtors in matters upon which FTI is to be employed, and none are in connection with these cases.

8. FTI does not believe it is a "Creditor" of any of the Debtors within the meaning of Bankruptcy Code section 101(10). Further, neither I nor any other FTI

partner or principal, to the best of my knowledge, is a holder of any shares of the Debtors' stock.

9. Based on the results of the relationship search conducted to date as described above, FTI has no known significant connection to the above-captioned Debtors, their creditors, equity security holders, other parties-in-interest (as reasonably known to us) or their respective attorneys, except as disclosed or otherwise described herein. Further, to the best of my knowledge, no one involved in this case or in FTI's practice generally has any connection to the U.S. Trustee or any person employed in the Office of the U.S. Trustee in this District.

10. As such, to the best of my knowledge, FTI is a "disinterested person" as that term is defined in Bankruptcy Code section 101(14), as modified by Bankruptcy Code section 1107(b), in that FTI

- (1) is not a creditor, equity security holder or insider of the Debtors;
- (2) is not and was not within 2 years before the date of the filing of the petition, a director, officer, or employee of the Debtors.

In addition, to the best of my knowledge and based upon the results of the relationship search described above, FTI neither holds nor represents an interest adverse to the Debtors within the meaning of Bankruptcy Code section 327(a).

11. It is FTI's policy and intent to update and expand its ongoing relationship search for additional parties in interest. If any new relevant facts or relationships are discovered or arise, FTI will promptly file a Bankruptcy Rule 2014(a) Supplemental Affidavit.

PROFESSIONAL COMPENSATION

12. Subject to Court approval and in accordance with the applicable provisions of the Bankruptcy Code, the Federal Rules of Bankruptcy Procedure, applicable U.S. Trustee guidelines and the local rules of this District, FTI will seek payment for compensation on an hourly basis for the financial and other consulting services outlined in the application, and reimbursement of actual and necessary expenses incurred by FTI. FTI's customary hourly rates as charged to both bankruptcy and non-bankruptcy matters of this type by the professionals assigned to this engagement are outlined in the

Application for the employment of FTI. These hourly rates are adjusted annually.

13. Further, according to FTI's books and records, during the ninety days prior to the Debtors' petition date, FTI received \$3,228,924 as set forth on Exhibit 4, which amount reflects \$2,336,490 billed to the Company for professional services, \$142,434 for out of pocket expense reimbursement and the \$750,000 held as On-Account Cash.

14. No commitments have been made or received by FTI, nor any partner or employee associate thereof, as to compensation or payment in connection with these cases other than in accordance with the provisions of the Bankruptcy Code. FTI has no agreement with any other entity to share with such entity any compensation received by FTI in connection with these chapter 11 cases.

FURTHER AFFIANT SAYETH NOT.

/s/ Robert J. Dufffy
Robert J. Dufffy

Subscribed and sworn to
before me this 14th day of
November 2008.

/s/ Sandra M. Raabe
Notary Public # 7045899

Exhibit 1A & 1B
FTI Engagement Letters



FTI Consulting
125 High Street
Suite 1402
Boston, MA 02110
617.897.1500 telephone
617.897.1510 telex
www.fticonsulting.com

PRIVATE & CONFIDENTIAL

August 15, 2008

Phil Schoonover
Chairman, President, CEO
Circuit City Stores, Inc.
9950 Mayland Drive
Richmond, VA, 23233

Re: Retention of FTI Consulting, Inc.

Dear Mr. Schoonover:

1. Introduction

This letter confirms that we, FTI Consulting, Inc. ("FTI", "we" or "us"), have been retained by you, Circuit City Stores, Inc. (the "Company" or "you"), to provide certain financial advisory and consulting services (the "Services") set out below. This letter of engagement (the "Engagement" or "Engagement Letter") and the Standard Terms and Conditions attached hereto (the terms of which are incorporated herein by reference) constitute the engagement contract (the "Engagement Contract") pursuant to which the Services will be provided.

2. Scope of Services

The Services, to be performed at the direction of the Executive Committee of the Company's Board of Directors (the "Executive Committee") and its management, are expected to include the following:

Objective:

To assist the Company, in a cost effective manner, in the planning and analysis of an "out of court" restructuring that is intended to maximize shareholder value and minimize disruption to the Company's operations.

Phase I Scope:

Store Footprint Analysis

- Evaluate performance of individual stores by format and region
- Analyze four wall profitability of each store
- Analyze allocated expenses such as advertising, field operations and distribution costs
- Review fixed/variable nature of non four wall costs to assess impact of potential store closings

Circuit City Stores, Inc.
August 15, 2008

- Analyze liquidity and earnings impact of store closures
 - Evaluate likely range of lease buyout costs based on situation
 - Assess impact of store closing sales on a cash and GAAP basis
- Provide assistance with contract terms for disposition of leases
- Develop informational materials to support store closing process
- Review procedure for projecting revenue, occupancy costs and inventory levels for potential closing stores
- Advise on "best practices" for drafting an agency agreement for inventory disposition and on negotiating structure for real estate disposition
- Prepare information package for landlord conference calls and participate in lease termination discussions
- Coordinate with such third party real estate advisors as may be retained by the Company in conjunction with real estate analyses and related negotiations

Liquidity Forecasting

- Evaluate the Company's current weekly forecasting models
 - Assess functionality of the model and suggest/develop enhancements
 - Create flexible model to evaluate impact on liquidity of critical assumptions
- Validate assumptions included in forecast including, without limitation:
 - Comparable store sales and margin
 - Inventory levels and trade credit support
 - Store closing impact including inventory liquidation and lease termination costs
 - Other issues as identified by the Executive Committee, management or FTI

Additional Phase I Services

- Provide weekly status and fee updates to management personnel designated by the Company
- Coordination of and participation in a "kick-off" meeting and subsequent in-person meetings at the Company's headquarters on such date as the Company determines
- Provide an initial timeline and staffing requirements within five business days of the execution date of this letter
- Provide an initial report, recommendations and a proposed work plan (including a proposed timeline and staffing requirements) on or before September 8, 2008
- Develop and present FTI's Phase I analysis and subsequent recommendations at a meeting of the Executive Committee currently scheduled for the week of September 15, 2008
- Provide other services as requested by management or the Executive Committee
- The parties agree that Phase I will be concluded in approximately 3 - 4 weeks unless the Company, in its sole discretion agrees to an alternative schedule

Phase II Scope:

Business/Out-of-Court Restructuring Plan

- Assist with development of an out-of-court restructuring plan and related financial projections
- Assess potential EBITDA based on store closing strategy and other restructuring initiatives
- Analyze long term capital need to effectuate potential out-of-court restructuring and capital structure alternatives
- Assist with working capital management and liquidity forecasting

Circuit City Stores, Inc.
August 15, 2008

- Participate in development of strategy to negotiate with key stakeholders in order to effectuate a potential out-of-court restructuring
- Assist management with development of employee retention and communications programs
- Assist management in developing strategy relating to merchandise and other vendors
- Assist management and, if necessary, other advisors in developing a strategy relating to landlords in conjunction with a potential out-of-court restructuring
- Assist management and, if necessary, other advisors in developing strategy relating to existing and prospective capital providers in conjunction with a potential out-of-court restructuring

Additional Phase II Services

- Provide weekly status and fee updates to management personnel designated by the Company
- Provide other services as requested by management or the Executive Committee.

Financing Services

- The Services set forth in this Engagement Contract do not include financing or capital raising activities. In the event the Company requests that FTI perform such activities, the parties agree to execute an addendum to this Engagement Contract that describes such additional services and any related fees.

Robert J. Duffy and Stephen L. Coulombe shall have primary and ongoing responsibility for all Services provided pursuant to this Engagement. Except as otherwise provided herein, the Services may be performed by FTI or by any subsidiary of FTI as FTI shall determine and FTI may also provide Services through its or its subsidiaries' agents or independent contractors. References herein to FTI and its employees shall be deemed to apply also, unless the context shall otherwise indicate, to employees of each such subsidiary and to any such agents or independent contractors and their employees.

The Services, as provided herein, are subject to change as mutually agreed by the Company and FTI.

FTI is engaged by the Company to provide financial advisory and consulting services only. Accordingly, while we may from time to time suggest options which may be available to you, and further give our professional evaluation of these options, the ultimate decision as to which, if any, of these options to implement rests with the Company, its management and the Executive Committee. FTI and its employees will not make any management decisions for the Company and will not be responsible for communicating information concerning the Company to the public, the Company's shareholders, creditors or other parties.

As part of the Services, FTI may be requested to assist the Company (and its legal or other advisors) in negotiations with the Company's shareholders, creditors or other parties, including with respect to a potential out-of-court restructuring. In the event that we participate in such negotiations, the representations made and the positions advanced will be those of the Company and its management, not FTI or its employees.

If cases under the Bankruptcy Code, 11 U.S.C. § 101-1532 (the "Bankruptcy Code"), are commenced and our retention is approved, our role will include serving as principal bankruptcy financial advisors to the debtors and debtors-in-possession in those cases under a

Circuit City Stores, Inc.
August 15, 2008

general retainer, subject to court approval. Our role also will encompass all out-of-court planning and negotiations attendant to these tasks.

The *Services* we will provide in connection with the Engagement will encompass all services normally and reasonably associated with this type of *Engagement* that we are requested and are able to provide and that are consistent with our ethical obligations. With respect to all matters of our Engagement, we will coordinate closely with the Company as to the nature of the services that we will render and the scope of our *Engagement*.

As usual, our Engagement is to represent the Company and not its individual directors, officers, employees or shareholders. However, we anticipate that in the course of that Engagement, we may provide information or advice to directors, officers or employees in their corporate capacities.

3. Fees, Expenses and Cash on Account

Standard Hourly Rates:

Fees in connection with this Engagement will be based upon the time incurred providing the Services, multiplied by our standard hourly rates applicable in the United States, summarized as follows:

	Per Hour
Senior Managing Directors	\$650 - \$715
Directors / Managing Directors	\$475 - \$620
Consultants/Senior Consultants	\$235 - \$415
Administrative / Paraprofessionals	\$95 - \$190

Hourly rates are generally revised periodically; provided that FTI shall provide the Company with at least 10 days' prior written notice of any rate adjustments (and the amount of any such rate adjustments). To the extent this Engagement requires services of our International divisions or personnel, the time incurred providing the Services will be multiplied by our standard hourly rates applicable on International engagements which rates shall be provided to the Company in writing, prior to the assignment of such divisions or personnel. Note that we do not provide any assurance regarding the outcome of our work and our fees will not be contingent on the results of such work.

Completion Fee

The Executive Committee, in its sole and absolute discretion, may pay FTI a fee (a "Completion Fee") in the event a restructuring or sale transaction is consummated to the satisfaction of the Company. The Completion Fee may be paid to FTI under various scenarios as follows:

- In the event a restructuring or sale transaction is completed and the Company does not file for bankruptcy protection, a Completion Fee of up to \$5 million.
- In the event the Company files for bankruptcy protection and the Company consummates a plan, reorganization or sale transaction within 180 days of the filing, a Completion Fee of up to \$3.5 million.
- In the event the Company completes any other restructuring, plan, reorganization or sale transaction not described above, a Completion Fee of up to \$1 million.

Circuit City Stores, Inc.
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Expenses:

In addition to the fees outlined above, FTI will bill for reasonable direct expenses which are incurred on your behalf during this Engagement provided that FTI shall present to the Company invoices and other supporting detail that may be reasonably requested by the Company. Direct expenses are reasonable and customary out-of-pocket expenses which are billed directly to the Engagement, such as certain telephone, overnight mail, messenger, travel, meals, accommodations and other out-of-pocket expenses specifically related to the Engagement. Further, if FTI and/or any of its employees are required to testify or provide evidence at or in connection with any judicial or administrative proceeding relating to the Engagement, FTI will be compensated by you at its regular hourly rates and reimbursed for reasonable direct expenses (including reasonable, documented fees of outside counsel) with respect thereto as provided herein.

Cash on Account:

Initially, the Company will forward to us the amount of \$100,000, which funds will be held "on account" to be applied to our professional fees, expenses and disbursements for the Engagement (as replenished or supplemented from time to time, the "Initial Cash on Account"). To the extent that this amount exceeds our fees, expenses and disbursements upon the completion or termination of the Engagement, we will immediately refund to the Company any portion of the Initial Cash on Account and the Additional Cash on Account (as defined herein) in excess of all fees and expenses due FTI. The Company agrees to increase or supplement the Initial Cash on Account from time to time during the course of the Engagement in such amounts as the Company and we mutually shall agree are reasonably necessary to increase the Initial Cash on Account to a level that will be sufficient to fund Engagement fees, expenses and disbursements to be incurred.

We will send the Company periodic invoices (not less frequently than monthly) for services rendered and expenses and disbursements incurred on the basis discussed above, and in certain circumstances, an invoice may be for estimated fees, expenses and disbursements through a date certain. Each invoice constitutes a request for an interim payment against the fee to be determined at the conclusion of our Services. After 2 business days following transmittal of the invoice, we may draw upon the Initial Cash on Account in the amount of the invoice. The Company agrees upon submission of each such invoice to promptly wire the invoice amount to us as replenishment of the Initial Cash on Account (together with any supplemental amount to which we and the Company mutually agree), without prejudice to the Company's right to advise us of any differences it may have with respect to such invoice. We have the right to apply to any outstanding invoice (including amounts billed prior to the date hereof), up to the remaining balance, if any, of the Initial Cash on Account at any time subject to (and without prejudice to) the Company's opportunity to review and dispute our invoices, fees, expenses or disbursements.

Neither party shall actively solicit for employment or hire any employee of the other party during the term of this Engagement and for a period of one (1) year following the date of termination or completion of this engagement without the prior written consent of the other party.

Circuit City Stores, Inc.
August 15, 2008

In a case under the Bankruptcy Code, fees and expenses may not be paid without the express prior approval of the bankruptcy court. In most cases of this size and complexity, on request of a party in interest, the bankruptcy court permits the payment of fees and reimbursement of expenses on an interim basis during the case. The Company agrees that, if asked to do so by us, the Company will request the bankruptcy court to establish a procedure for the payment of interim fees during the case that would permit payment of interim fees. If the bankruptcy court approves such a procedure, we will submit invoices on account against our final fee. These interim invoices will be based on such percentage as the bankruptcy court allows of our internal time charges and costs and expenses for the work performed during the relevant period and will constitute a request for an interim payment against the reasonable fee to be determined at the conclusion of our representation.

In preparation for the filing of any cases under the Bankruptcy Code, we also may require an additional on account payment to supplement the Initial Cash on Account to cover fees, expenses and disbursements to be incurred during the initial phase of the chapter 11 cases (the "Additional Cash on Account"). We will hold the Additional Cash on Account, as we have the Initial Cash on Account. Of course, the reasonableness of the Additional Cash on Account remains subject to review by the court in any ensuing case.

If any of the Company's entities become a debtor in one or more cases under the Bankruptcy Code, some fees, expenses and disbursements (whether or not billed) incurred before the filing of bankruptcy petitions (voluntary or involuntary) might remain unpaid as of the date of the filing. The unused portion, if any, of the Initial Cash on Account and the Additional Cash on Account will be applied to any such unpaid pre-petition fees, expenses and disbursements. Any requisite court permission will be obtained in advance. We will then hold any portion of the Initial Cash on Account and the Additional Cash on Account not otherwise properly applied for the payment of any such unpaid pre-filing fees, expenses and disbursements (whether or not billed) as on account cash to be applied to our final invoice in any case under the Bankruptcy Code.

Post-petition fees, expenses and disbursements will be due and payable immediately upon entry of an order containing such court approval or at such time thereafter as instructed by the bankruptcy court. The Company understands that while the arrangement in this paragraph may be altered in whole or in part by the bankruptcy court, the Company shall nevertheless remain liable for payment of court approved post-petition fees and expenses. It is agreed and understood that the unused portion, if any, of the Initial Cash on Account and the Additional Cash on Account shall be held by us and applied against the final fee application filed and approved by the court.

4. Terms and Conditions

The Standard Terms and Conditions set forth the duties of each party with respect to the Services. Further, this letter and the Standard Terms and Conditions comprise the entire Engagement Contract for the provision of the Services to the exclusion of any other express or implied terms, whether expressed orally or in writing, including any conditions, warranties and representations, and shall supersede all previous proposals, letters of engagement, undertakings, agreements, understandings, correspondence and other communications, whether written or oral, regarding the Services.

Circuit City Stores, Inc.
August 15, 2008

5. Conflicts of Interest

Based on the list of potentially interested parties (the "Potentially Interested Parties"), provided by you, we have undertaken a limited review of our records to determine FTI's professional relationships with the Company and Bank of America, N.A., the administrative agent for the Company's existing credit facility (the "Administrative Agent"). As you may be aware, FTI is regularly retained by the Administrative Agent and/or other members of your credit facility (or law firms retained by the administrative agent or members of your credit facility). However, such representations are in matters unrelated to this Engagement.

From the results of such review, we were not made aware of any conflicts of interest or additional relationships that we believe would preclude us from performing the Services. However, as you know, we are a large consulting firm with numerous offices throughout the United States. We are regularly engaged by new clients, which may include one or more of the Potentially Interested Parties. We will not accept an engagement that directly conflicts with this Engagement without your prior written consent.

6. Acknowledgement and Acceptance

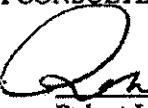
Please acknowledge your acceptance of the terms of this Engagement Contract by signing both the confirmation below and the Standard Terms and Conditions and returning a copy of each to us at the above address.

If you have any questions regarding this letter or the Standard Terms and Conditions, please do not hesitate to contact Robert J. Duffy at 617-897-1501.

Circuit City Stores, Inc.
August 15, 2008

Yours faithfully,

FTI CONSULTING, INC.

By 
Robert J. Duffy
Senior Managing Director

Attachment -- As stated

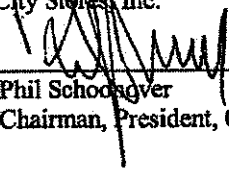
Circuit City Stores, Inc.
August 15, 2008

Confirmation of Terms of Engagement

We agree to engage FTI Consulting, Inc. upon the terms set forth herein and upon the Standard Terms and Conditions.

Circuit City Stores, Inc.

By:



Phil Schoonover
Chairman, President, CEO

Date: August 27, 2008

FTI CONSULTING, INC.

STANDARD TERMS AND CONDITIONS

The following are the Standard Terms and Conditions on which we will provide the Services to you set forth within the attached letter of engagement with Circuit City Stores, Inc. dated August 15, 2008 (the "Engagement Letter"), the terms of which are incorporated herein by reference. The Engagement Letter and these Standard Terms and Conditions set forth herein (collectively, the "Engagement Contract") form the entire agreement between us relating to the Services and replace and supersede any previous proposals, letters of engagement, undertakings, agreements, understandings, correspondence and other communications, whether written or oral, regarding the Services. The headings and titles in the Engagement Contract are included to make it easier to read but do not form part of the Engagement Contract.

1. Reports and Advice

- 1.1 Use and purpose of advice and reports**—Any advice given or report issued by us is provided solely for your use and benefit and only in connection with the purpose in respect of which the Services are provided. Unless required by law, you shall not provide any advice given or report issued by us to any third party (other than to your attorneys, investment bankers, financial advisors, auditors and other representatives), or refer to us or the Services, without our prior written consent. In no event, regardless of whether consent has been provided, shall we assume any responsibility to any third party to which any advice or report is disclosed or otherwise made available.

2. Information and Assistance

- 2.1 Provision of information and assistance**—Our performance of the Services is dependent upon your providing us with such information and assistance as we may reasonably require from time to time.
- 2.2 Punctual and accurate information**—You shall use reasonable skill, care and attention to ensure that all information we may reasonably require is provided on a timely basis and is accurate and complete and relevant for the purpose for which it is required. You shall also notify us if you subsequently learn that the information provided is incorrect or inaccurate or otherwise should not be relied upon.
- 2.3 No assurance on financial data**—While our work may include an analysis of financial and accounting data, the Services will not include an audit, compilation or review of any kind of any financial statements or components thereof. Company management will be responsible for any and all financial information they provide to us during the course of this Engagement, and we will not examine or compile or verify any such financial information. Moreover, the circumstances of the Engagement may cause our advice to be limited in certain respects based upon, among other matters, the extent of sufficient and available data and the opportunity for supporting investigations in the time period. Accordingly, as part of this Engagement, we will not express any opinion or other form of assurance on financial statements of the Company.
- 2.4 Prospective financial information**—In the event the Services involve prospective financial information, our work will not constitute an examination or compilation, or apply agreed-upon procedures, in accordance with standards established by the American Institute of Certified Public Accountants or otherwise, and we will express no assurance of any kind on such information. There will usually be differences between estimated and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material. We will take no responsibility for the achievability of results or events projected or anticipated by the management of the Company.

3. Additional Services

3.1 Responsibility for other parties—You shall be solely responsible for the work and fees of any other party engaged by you to provide services in connection with the Engagement regardless of whether such party was introduced to you by us. Except as provided in this Engagement Contract, we shall not be responsible for providing or reviewing the advice or services of any such third party, including advice as to legal, regulatory, accounting or taxation matters. Further, we acknowledge that we are not authorized under our Engagement Contract to engage any third party to provide services or advice to you, other than our agents or independent contractors engaged to provide Services, without your written authorization.

3.2 Facilities -- To the extent necessary to perform the services, the Company will provide FTI with the workspace, facilities and supplies reasonably required to perform the services contemplated hereunder. The Company shall have no liability for any claims, losses, damages, injuries, costs, expenses or any other liabilities of any kind or character whatsoever arising out of, resulting from or in any way connected with providing us with workspace, facilities and supplies in connection with the Services, except to the extent caused by the grossly negligent or willful acts or omissions of the Company.

4. Confidentiality

4.1 Restrictions on confidential information—Both parties agree that any confidential information received from the other party shall only be used for the purposes of providing or receiving Services under this or any other contract between us. Except as provided below, neither party will disclose the other party's confidential information to any third party without the other party's prior written consent. Confidential information shall not include information that:

4.1.2 is or becomes generally available to the public other than as a result of a breach of an obligation under this Clause 4.1;

4.1.3 is acquired from a third party who, to the recipient party's knowledge after receiving prior advice from counsel, owes no obligation of confidence in respect of the information; or

4.1.4 is or has been independently developed by the recipient.

4.2 Disclosing confidential information—Notwithstanding Clause 1.1 or 4.1 above, either party will be entitled to disclose confidential information of the other to a third party to the extent that this is required by valid legal process, provided that (and without breaching any legal or regulatory requirement) where reasonably practicable not less than 2 business days' notice in writing is first given to the other party.

4.3 Citation of Engagement—Subject to Clause 4.1 and Clause 4.2 above, to the extent the Engagement is or becomes known to the public, we may cite the performance of the Services to our clients and prospective clients as an indication of our experience, unless we and you specifically agree otherwise in writing.

4.4 Internal quality reviews—Notwithstanding the above, we may disclose any information referred to in this Clause 4 to any other FTI entity or use it for internal quality reviews.

4.5 Maintenance of workpapers—Notwithstanding the above, we may keep one archival set of our working papers from the Engagement, including working papers containing or reflecting confidential information, in accordance with our internal policies.

5. Termination

5.1 Termination of Engagement with notice—Either party may terminate the Engagement Contract for whatever reason upon written notice to the other party. Upon receipt of such notice, we will stop all work immediately. You will be responsible for all undisputed fees and expenses incurred by us through the date notice of termination is received.

- 5.2 **Effect of Termination** -- If, at any time prior to twelve months after the effective date of termination without cause of this Engagement, a restructuring or sale transaction, as described in the Engagement Letter, is consummated, the Company may pay FTI a Completion Fee subject to the terms specified in Clause 3 of the Engagement Letter. Company shall have the discretion to pay FTI a Completion Fee whether or not the Company has then engaged the services of a third party firm.
- 5.3 **Continuation of terms**—The terms of the Engagement that by their context are intended to be performed after termination or expiration of this Engagement Contract, including but not limited to, Clauses 3 and 4 of the Engagement Letter, and Clauses 1.1, 4, 6 and 7 of the Standard Terms and Conditions, are intended to survive such termination or expiration and shall continue to bind all parties.

6. Indemnification and Liability Limitation; Waiver of Jury Trial

- 6.1 **Indemnification** - Each party agrees to indemnify and hold harmless the other party and any of its subsidiaries and affiliates, officers, directors, principals, shareholders, agents, independent contractors and employees (collectively "Indemnified Persons") from and against any and all claims, liabilities, damages, obligations, costs and expenses (including reasonable attorneys' fees and expenses and costs of investigation) arising out of the acts or omissions of the indemnifying party, except to the extent that any such claim, liability, obligation, damage, cost or expense shall have been determined by final non-appealable order of a court of competent jurisdiction to have resulted from the gross negligence or willful misconduct of the Indemnified Person or Persons in respect of whom such liability is asserted.
- 6.2 **Limitation of liability**—Each party agrees that no Indemnified Person shall have any liability as a result of this Engagement, the execution and delivery of this Engagement Contract, the provision of Services or other matters relating to or arising from this Engagement Contract, other than liabilities that shall have been determined by final non-appealable order of a court of competent jurisdiction to have resulted from the gross negligence or willful misconduct of the Indemnified Person or Persons in respect of whom such liability is asserted. Without limiting the generality of the foregoing, in no event shall any Indemnified Person be liable for consequential, indirect or punitive damages, damages for lost profits or opportunities or other like damages or claims of any kind.
- 6.3 **WAIVER OF JURY TRIAL**—TO FACILITATE JUDICIAL RESOLUTION AND SAVE TIME AND EXPENSE, YOU AND FTI IRREVOCABLY AND UNCONDITIONALLY AGREE NOT TO DEMAND A TRIAL BY JURY IN ANY ACTION, PROCEEDING OR COUNTERCLAIM ARISING OUT OF OR RELATING TO THE SERVICES OR ANY SUCH OTHER MATTER ARISING FROM THE ENGAGEMENT CONTRACT.
- 6.4 **Insurance** -- FTI shall maintain the following insurance with an insurance carrier authorized to do business in the United States and having a rating of "A-" or better by A.M. Best Company and a Financial Size Category of at least Class VIII: (a) a policy of commercial general liability insurance, covering liability arising from premises, operations, independent contractors, products - completed operations, personal injury, advertising injury and liability assumed under an insured contract, with limits of not less than \$2,000,000 each occurrence and at least \$10,000,000 in aggregate liability; (b) commercial auto liability insurance to include all owned, non-owned and hired vehicles, with limits of liability not less than \$2,000,000 each accident; (c) workers compensation insurance to the extent required by law and employer's liability insurance, with limits of at least \$1,000,000 each accident/disease; and (d) professional liability insurance with limits of at least \$2,000,000 per occurrence. All policies except for (b), (c) and (d) above shall name the Company as an "Additional Insured". All certificates will provide for at least thirty (30) days written notice prior to cancellation of any insurance referred to under this Engagement Contract as well as notification of "Additional Insured". A certificate of insurance meeting the above requirements will be delivered to the Company (i) upon execution of this Engagement Letter, (ii) upon renewal of the insurance policy and annually thereafter, and (iii) upon reasonable request.
- 6.5 **Governing Law and Jurisdiction**—The Engagement Contract shall be governed by and interpreted in accordance with the laws of the State of New York, without giving effect to the choice of law provisions thereof. The United States District Court for the Southern District of New York and the

appropriate Courts of the State of New York sitting in the Borough of Manhattan, City of New York shall have exclusive jurisdiction in relation to any claim, dispute or difference concerning the Engagement Contract and any matter arising from it; provided that if the Company or any of its affiliates has sought relief under the Bankruptcy Code, the parties consent to the exclusive jurisdiction of the bankruptcy court in which such case or cases are pending over any and all matters arising from or related to the Engagement Contract. The parties submit to the jurisdiction of such courts and irrevocably waive any right to object to any action being brought in such courts, to claim that the action has been brought in an inconvenient forum or to claim that those courts do not have jurisdiction.

7. **Independent Contractors** — The parties to this Engagement Contract are independent of one another. This Engagement Contract does not create any relationship of franchise, joint venture, association, partnership, or any other form of business organization. Neither party shall have any right, power or authority to bind the other or to assume, create, or incur any expenses, liability or obligation, express or implied, on behalf of the other. The Company shall not be responsible for payment of FTI's employees' or contractors' salary, benefits, expenses, insurance, taxes, workers' compensation, unemployment insurance or any other employee benefits, but such responsibility shall be that of the Supplier. Furthermore, FTI shall be fully responsible for withholding any and all Federal, state or local income and employment taxes in connection with FTI's employees' and contractors compensation.

FTI CONSULTING, INC

Confirmation of Standard Terms and Conditions

We agree to engage FTI Consulting, Inc. upon the terms set forth in these Standard Terms and Conditions as outlined above.

CIRCUIT CITY STORES, INC.

By: 

Phil Schoemper
Chairman, President, CEO

Date: August 27, 2008



F T I

PRIVATE & CONFIDENTIAL

November 05, 2008

Bruce H. Besanko
Chief Financial Officer
Circuit City Stores, Inc.
9950 Mayland Drive
Richmond, VA, 23233

Re: Retention of FTI Consulting, Inc.

Dear Mr. Besanko:

1. Introduction

This letter confirms that we, FTI Consulting, Inc. ("FTI", "we" or "us"), have been retained by you, Circuit City Stores, Inc. (the "Company" or "you"), to provide certain financial advisory and consulting services (the "Services") set out below. This letter of engagement (the "Engagement" or "Engagement Letter") and the Standard Terms and Conditions attached hereto (the terms of which are incorporated herein by reference) constitute the engagement contract (the "Engagement Contract") pursuant to which the Services will be provided.

2. Scope of Services

The Services, to be performed at the direction of the Company and are expected to include the following:

Objective:

To assist the Company, in a cost effective manner, in the planning, analysis of and execution of a restructuring that is intended to maximize value for all constituents and minimize disruption to the Company's operations.

Store Footprint Analysis

- Analyze liquidity and earnings impact of potential store closures
- Provide assistance with contract terms for disposition of leases
- Develop informational materials to support store closing processes
- Review procedure for projecting revenue, occupancy costs and inventory levels for potential closing stores
- Advise on "best practices" for drafting an agency agreement for inventory disposition and on negotiating structure for real estate disposition
- Prepare information package for landlord conference calls and participate in lease termination discussions
- Coordinate with such third party real estate advisors as may be retained by the Company in conjunction with real estate analyses and related negotiations

Circuit City Stores, Inc.
November 5, 2008

Liquidity Forecasting

- Evaluate current liquidity position and expected future cash flows
- Assist with management and control of cash disbursements
- Advise management on cash conservation measures and assist with implementation of cash forecasting and reporting tools as requested

Restructuring/Other Advisory Services

- Assist with development of an out-of-court restructuring plan and related financial projections
- Assess potential EBITDA based on store closing strategy and other restructuring initiatives
- Analyze long term capital need to effectuate potential out-of-court restructuring and capital structure alternatives
- Assist with working capital management and liquidity forecasting
- Participate in development of strategy to negotiate with key stakeholders in order to effectuate a potential out-of-court restructuring
- Assist management with development of employee retention and communications programs
- Assist management in developing strategy relating to merchandise and other vendors
- Assist management and, if necessary, other advisors in developing a strategy relating to landlords in conjunction with a potential out-of-court restructuring
- Assist management and, if necessary, other advisors in developing strategy relating to existing and prospective capital providers in conjunction with a potential out-of-court restructuring
- Provide weekly status and fee updates to management personnel designated by the Company
- Provide other services as requested by management.

Asset Sales

- Assist management with the development and implementation of a store closing process including marketing certain stores identified by the Company for closure (including, but not limited to, inventory, real estate, furniture fixtures and equipment other tangible assets) to inventory disposition firms including conducting a 363 sale process, contacting potential buyers, facilitating due diligence requests, negotiating asset purchase agreement(s) and conducting a final auction
 - Prepare "bid packages" for Liquidators and manage selection process
 - Solicit potential inventory Liquidators for going-out-of-business sale process
 - Assist the Company in the negotiation of an Agency agreement
 - Manage the process to liquidate stores and conduct going-out-of-business sales in the ordinary course of business
 - Solicit bids from real estate consulting firms to evaluate lease mitigation strategies
- Assist with data collection and information gathering related to third party due diligence
- Advise and assist the Company and other professionals retained by the Company in developing, negotiating and executing plan of reorganization scenarios, 363 sales or other potential sales of assets or business units

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Contingency Planning

- Assist management and the Board of Directors in contingency planning including the evaluation, planning and execution of a potential Chapter 11 filing
- Assist Company personnel with the communications and negotiations, at your request and under your guidance, with lenders, creditors, and other parties-in-interest including the preparation of financial information for distribution to such parties-in-interest
- Advise and assist the Company in the compilation and preparation of financial information necessary due to requirements of the Bankruptcy Court and/or Office of the US Trustee
- Assist the Company in the preparation of a liquidation valuation for a reorganization plan and/or negotiation purposes
- Assist the Company in managing and executing the reconciliation process involving claims filed by all creditors
- Advise and assist the Company in identifying and/or reviewing preference payments, fraudulent conveyances and other causes of action

Financing

- Lead efforts to arrange second lien financing and refinancing of the existing senior debt or debtor-in-possession ("DIP") financing in a Chapter 11 filing
- Advise the Company in the process of identifying and reviewing debtor in possession ("DIP") financing and assist the Company in preparing a collateral package in support of such financing

Other

- Assist with such other accounting and financial advisory services as requested by the Company and/or the Board of Directors consistent with the role of a financial advisor and not duplicative of services provided by other professionals.

Robert J. Duffy and Stephen L. Coulombe shall have primary and ongoing responsibility for all Services provided pursuant to this Engagement. Except as otherwise provided herein, the Services may be performed by FTI or by any subsidiary of FTI as FTI shall determine and FTI may also provide Services through its or its subsidiaries' agents or independent contractors. References herein to FTI and its employees shall be deemed to apply also, unless the context shall otherwise indicate, to employees of each such subsidiary and to any such agents or independent contractors and their employees.

The Services, as provided herein, are subject to change as mutually agreed by the Company and FTI.

FTI is engaged by the Company to provide financial advisory and consulting services only. Accordingly, while we may from time to time suggest options which may be available to you, and further give our professional evaluation of these options, the ultimate decision as to which, if any, of these options to implement rests with the Company, its management and the board of directors. FTI and its employees will not make any management decisions for the Company and will not be responsible for communicating information concerning the Company to the public, the Company's shareholders, creditors or other parties.

As part of the Services, FTI may be requested to assist the Company (and its legal or other advisors) in negotiations with the Company's shareholders, creditors or other parties,

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November 5, 2008

including with respect to a potential out-of-court restructuring. In the event that we participate in such negotiations, the representations made and the positions advanced will be those of the Company and its management, not FTI or its employees.

If cases under the Bankruptcy Code, 11 U.S.C. § 101-1532 (the "Bankruptcy Code"), are commenced and our retention is approved, our role will include serving as principal bankruptcy financial advisors to the debtors and debtors-in-possession in those cases under a general retainer, subject to court approval. Our role also will encompass all out-of-court planning and negotiations attendant to these tasks.

The *Services* we will provide in connection with the Engagement will encompass all services normally and reasonably associated with this type of *Engagement* that we are requested and are able to provide and that are consistent with our ethical obligations. With respect to all matters of our Engagement, we will coordinate closely with the Company as to the nature of the services that we will render and the scope of our *Engagement*.

As usual, our Engagement is to represent the Company and not its individual directors, officers, employees or shareholders. However, we anticipate that in the course of that Engagement, we may provide information or advice to directors, officers or employees in their corporate capacities.

3. Fees, Expenses and Cash on Account

Standard Hourly Rates:

Fees in connection with this Engagement will be based upon the time incurred providing the Services, multiplied by our standard hourly rates applicable in the United States, summarized as follows:

	Per Hour
Senior Managing Directors	\$650 - \$715
Directors / Managing Directors	\$475 - \$620
Consultants/Senior Consultants	\$235 - \$415
Administrative / Paraprofessionals	\$95 - \$190

Hourly rates are generally revised periodically; provided that FTI shall provide the Company with at least 10 days' prior written notice of any rate adjustments (and the amount of any such rate adjustments). To the extent this Engagement requires services of our International divisions or personnel, the time incurred providing the Services will be multiplied by our standard hourly rates applicable on International engagements which rates shall be provided to the Company in writing, prior to the assignment of such divisions or personnel. Note that we do not provide any assurance regarding the outcome of our work and our fees will not be contingent on the results of such work.

Completion Fee

The Company, in its sole and absolute discretion, may pay FTI a fee (a "Completion Fee") in the event a restructuring or sale transaction is consummated to the satisfaction of the Company. The Completion Fee may be paid to FTI under various scenarios as follows:

- In the event a restructuring or sale transaction is completed and the Company does not file for bankruptcy protection, a Completion Fee of up to \$5 million.

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November 5, 2008

- In the event the Company files for bankruptcy protection and the Company consummates a plan, reorganization or sale transaction within 180 days of the filing, a Completion Fee of up to \$3.5 million.
- In the event the Company completes any other restructuring, plan, reorganization or sale transaction not described above, a Completion Fee of up to \$1 million.

Financing Fee

Second Lien Financing

- A total fee of 1.0% of the commitment of second lien financing will be earned by FTI whether outside of a chapter 11 proceeding or as part of a DIP financing. Such fees will be earned and paid upon interim court approval or closing of such financing.

Senior Loan Financing

- In the event the Company seeks to refinance its existing senior debt outside of a chapter 11 proceeding or secure senior debt as part of a DIP financing, a fee of .25% of the commitment amount will be earned and paid upon interim court approval or closing of such financing.

Expenses:

In addition to the fees outlined above, FTI will bill for reasonable direct expenses which are incurred on your behalf during this Engagement provided that FTI shall present to the Company invoices and other supporting detail that may be reasonably requested by the Company. Direct expenses are reasonable and customary out-of-pocket expenses which are billed directly to the Engagement, such as certain telephone, overnight mail, messenger, travel, meals, accommodations and other out-of-pocket expenses specifically related to the Engagement. Further, if FTI and/or any of its employees are required to testify or provide evidence at or in connection with any judicial or administrative proceeding relating to the Engagement, FTI will be compensated by you at its regular hourly rates and reimbursed for reasonable direct expenses (including reasonable, documented fees of outside counsel) with respect thereto as provided herein.

Cash on Account:

The Company will forward to us at total amount of \$750,000, which funds will be held "on account" to be applied to our professional fees, expenses and disbursements for the Engagement (as replenished or supplemented from time to time, the "Cash on Account"). FTI acknowledges that it is holding \$200,000 Initial Cash on Account relating to its engagement letter with the Company dated August 15, 2008. To the extent that this amount exceeds our fees, expenses and disbursements upon the completion or termination of the Engagement, we will immediately refund to the Company any portion of the Initial Cash on Account and the Additional Cash on Account (as defined herein) in excess of all fees and expenses due FTI. The Company agrees to increase or supplement the Initial Cash on Account from time to time during the course of the Engagement in such amounts as the Company and we mutually shall agree are reasonably necessary to increase the Initial Cash on Account to a level that will be sufficient to fund Engagement fees, expenses and disbursements to be incurred.

We will send the Company periodic invoices (not less frequently than monthly) for services rendered and expenses and disbursements incurred on the basis discussed above, and in certain

Circuit City Stores, Inc.
November 5, 2008

circumstances, an invoice may be for estimated fees, expenses and disbursements through a date certain. Each invoice constitutes a request for an interim payment against the fee to be determined at the conclusion of our Services. After 2 business days following transmittal of the invoice, we may draw upon the Initial Cash on Account in the amount of the invoice. The Company agrees upon submission of each such invoice to promptly wire the invoice amount to us as replenishment of the Initial Cash on Account (together with any supplemental amount to which we and the Company mutually agree), without prejudice to the Company's right to advise us of any differences it may have with respect to such invoice. We have the right to apply to any outstanding invoice (including amounts billed prior to the date hereof), up to the remaining balance, if any, of the Initial Cash on Account at any time subject to (and without prejudice to) the Company's opportunity to review and dispute our invoices, fees, expenses or disbursements.

Neither party shall actively solicit for employment or hire any employee of the other party during the term of this Engagement and for a period of one (1) year following the date of termination or completion of this engagement without the prior written consent of the other party.

In a case under the Bankruptcy Code, fees and expenses may not be paid without the express prior approval of the bankruptcy court. In most cases of this size and complexity, on request of a party in interest, the bankruptcy court permits the payment of fees and reimbursement of expenses on an interim basis during the case. The Company agrees that, if asked to do so by us, the Company will request the bankruptcy court to establish a procedure for the payment of interim fees during the case that would permit payment of interim fees. If the bankruptcy court approves such a procedure, we will submit invoices on account against our final fee. These interim invoices will be based on such percentage as the bankruptcy court allows of our internal time charges and costs and expenses for the work performed during the relevant period and will constitute a request for an interim payment against the reasonable fee to be determined at the conclusion of our representation.

In preparation for the filing of any cases under the Bankruptcy Code, we also may require an additional on account payment to supplement the Initial Cash on Account to cover fees, expenses and disbursements to be incurred during the initial phase of the chapter 11 cases (the "Additional Cash on Account"). We will hold the Additional Cash on Account, as we have the Initial Cash on Account. Of course, the reasonableness of the Additional Cash on Account remains subject to review by the court in any ensuing case.

If any of the Company's entities become a debtor in one or more cases under the Bankruptcy Code, some fees, expenses and disbursements (whether or not billed) incurred before the filing of bankruptcy petitions (voluntary or involuntary) might remain unpaid as of the date of the filing. The unused portion, if any, of the Initial Cash on Account and the Additional Cash on Account will be applied to any such unpaid pre-petition fees, expenses and disbursements. Any requisite court permission will be obtained in advance. We will then hold any portion of the Initial Cash on Account and the Additional Cash on Account not otherwise properly applied for the payment of any such unpaid pre-filing fees, expenses and disbursements (whether or not billed) as on account cash to be applied to our final invoice in any case under the Bankruptcy Code.

Post-petition fees, expenses and disbursements will be due and payable immediately upon entry of an order containing such court approval or at such time thereafter as instructed by the bankruptcy court. The Company understands that while the arrangement in this paragraph

Circuit City Stores, Inc.
November 5, 2008

may be altered in whole or in part by the bankruptcy court, the Company shall nevertheless remain liable for payment of court approved post-petition fees and expenses. It is agreed and understood that the unused portion, if any, of the Initial Cash on Account and the Additional Cash on Account shall be held by us and applied against the final fee application filed and approved by the court.

4. Terms and Conditions

The Standard Terms and Conditions set forth the duties of each party with respect to the Services. Further, this letter and the Standard Terms and Conditions comprise the entire Engagement Contract for the provision of the Services to the exclusion of any other express or implied terms, whether expressed orally or in writing, including any conditions, warranties and representations, and shall supersede all previous proposals, letters of engagement, undertakings, agreements, understandings, correspondence and other communications, whether written or oral, regarding the Services.

5. Conflicts of Interest

Based on the list of potentially interested parties (the "Potentially Interested Parties"), provided by you, we have undertaken a limited review of our records to determine FTI's professional relationships with the Company and Bank of America, N.A., the administrative agent for the Company's existing credit facility (the "Administrative Agent"). As you may be aware, FTI is regularly retained by the Administrative Agent and/or other members of your credit facility (or law firms retained by the administrative agent or members of your credit facility). However, such representations are in matters unrelated to this Engagement.

FTI appears in numerous cases, proceedings and transactions that involve many different professionals, including attorneys, accountants and financial consultants, who may represent claimants and parties-in-interest. Also, FTI has performed in the past, and may perform in the future, advisory consulting services for various attorneys and law firms, and has been represented by several attorneys and law firms, some of whom may be involved in a potential Chapter 11 case. In addition, FTI has in the past, may currently and will likely in the future be working with or against other professionals involved in a potential Chapter 11 in matters unrelated to these cases. Based on our current knowledge of the professionals involved, and to the best of my knowledge, none of these relationships create interests materially adverse to the Company in matters upon which FTI is to be employed, and none are in connection with these cases.

FTI has initiated ethical walls relating to two matters to ensure that FTI's representation of another party does not have a materially adverse impact on the Company. First, FTI is currently engaged by Syntax Brilliant and Circuit City is a party to litigation with Syntax Brilliant. Second, FTI is currently engaged by Magellan and Magellan is a potential creditor of the Company in any Chapter 11 case.

From the results of such review, we were not made aware of any conflicts of interest or additional relationships that we believe would preclude us from performing the Services. However, as you know, we are a large consulting firm with numerous offices throughout the United States. We are regularly engaged by new clients, which may include one or more of the Potentially Interested Parties. We will not accept an engagement that directly conflicts with this Engagement without your prior written consent.

Circuit City Stores, Inc.

November 5, 2008

6. Acknowledgement and Acceptance

Please acknowledge your acceptance of the terms of this Engagement Contract by signing both the confirmation below and the Standard Terms and Conditions and returning a copy of each to us at the above address.


If you have any questions regarding this letter or the Standard Terms and Conditions, please do not hesitate to contact Robert J. Duffy at 617-897-1501.

Circuit City Stores, Inc.
November 5, 2008

Yours faithfully,

FTI CONSULTING, INC.

By:



Robert J. Duffy
Senior Managing Director

Attachment -- As stated

Circuit City Stores, Inc.
November 5, 2008

Confirmation of Terms of Engagement

We agree to engage FTI Consulting, Inc. upon the terms set forth herein and upon the Standard Terms and Conditions.

Circuit City Stores, Inc.

By:


Bruce H. Besanko
Chief Financial Officer

Date: NOV 5, 2008

FTI CONSULTING, INC.

STANDARD TERMS AND CONDITIONS

The following are the Standard Terms and Conditions on which we will provide the Services to you set forth within the attached letter of engagement with Circuit City Stores, Inc. dated November 5, 2008 (the "Engagement Letter"), the terms of which are incorporated herein by reference. The Engagement Letter and these Standard Terms and Conditions set forth herein (collectively, the "Engagement Contract") form the entire agreement between us relating to the Services and replace and supersede any previous proposals, letters of engagement, undertakings, agreements, understandings, correspondence and other communications, whether written or oral, regarding the Services. The headings and titles in the Engagement Contract are included to make it easier to read but do not form part of the Engagement Contract.

I. Reports and Advice

- 1.1 Use and purpose of advice and reports**—Any advice given or report issued by us is provided solely for your use and benefit and only in connection with the purpose in respect of which the Services are provided. Unless required by law, you shall not provide any advice given or report issued by us to any third party (other than to your attorneys, investment bankers, financial advisors, auditors and other representatives), or refer to us or the Services, without our prior written consent. In no event, regardless of whether consent has been provided, shall we assume any responsibility to any third party to which any advice or report is disclosed or otherwise made available.

2. Information and Assistance

- 2.1 Provision of information and assistance**—Our performance of the Services is dependent upon your providing us with such information and assistance as we may reasonably require from time to time.
- 2.2 Punctual and accurate information**—You shall use reasonable skill, care and attention to ensure that all information we may reasonably require is provided on a timely basis and is accurate and complete and relevant for the purpose for which it is required. You shall also notify us if you subsequently learn that the information provided is incorrect or inaccurate or otherwise should not be relied upon.
- 2.3 No assurance on financial data**—While our work may include an analysis of financial and accounting data, the Services will not include an audit, compilation or review of any kind of any financial statements or components thereof. Company management will be responsible for any and all financial information they provide to us during the course of this Engagement, and we will not examine or compile or verify any such financial information. Moreover, the circumstances of the Engagement may cause our advice to be limited in certain respects based upon, among other matters, the extent of sufficient and available data and the opportunity for supporting investigations in the time period. Accordingly, as part of this Engagement, we will not express any opinion or other form of assurance on financial statements of the Company.
- 2.4 Prospective financial information**—In the event the Services involve prospective financial information, our work will not constitute an examination or compilation, or apply agreed-upon procedures, in accordance with standards established by the American Institute of Certified Public Accountants or otherwise, and we will express no assurance of any kind on such information. There will usually be differences between estimated and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material. We will take no responsibility for the achievability of results or events projected or anticipated by the management of the Company.

3. Additional Services

- 3.1 **Responsibility for other parties**—You shall be solely responsible for the work and fees of any other party engaged by you to provide services in connection with the Engagement regardless of whether such party was introduced to you by us. Except as provided in this Engagement Contract, we shall not be responsible for providing or reviewing the advice or services of any such third party, including advice as to legal, regulatory, accounting or taxation matters. Further, we acknowledge that we are not authorized under our Engagement Contract to engage any third party to provide services or advice to you, other than our agents or independent contractors engaged to provide Services, without your written authorization.
- 3.2 **Facilities** -- To the extent necessary to perform the services, the Company will provide FTI with the workspace, facilities and supplies reasonably required to perform the services contemplated hereunder. The Company shall have no liability for any claims, losses, damages, injuries, costs, expenses or any other liabilities of any kind or character whatsoever arising out of, resulting from or in any way connected with providing us with workspace, facilities and supplies in connection with the Services, except to the extent caused by the grossly negligent or willful acts or omissions of the Company.

4. Confidentiality

- 4.1 **Restrictions on confidential information**—Both parties agree that any confidential information received from the other party shall only be used for the purposes of providing or receiving Services under this or any other contract between us. Except as provided below, neither party will disclose the other party's confidential information to any third party without the other party's prior written consent. Confidential information shall not include information that:
- 4.1.2 is or becomes generally available to the public other than as a result of a breach of an obligation under this Clause 4.1;
- 4.1.3 is acquired from a third party who, to the recipient party's knowledge after receiving prior advice from counsel, owes no obligation of confidence in respect of the information; or
- 4.1.4 is or has been independently developed by the recipient.
- 4.2 **Disclosing confidential information**—Notwithstanding Clause 1.1 or 4.1 above, either party will be entitled to disclose confidential information of the other to a third party to the extent that this is required by valid legal process, provided that (and without breaching any legal or regulatory requirement) where reasonably practicable not less than 2 business days' notice in writing is first given to the other party.
- 4.3 **Citation of Engagement**—Subject to Clause 4.1 and Clause 4.2 above, to the extent the Engagement is or becomes known to the public, we may cite the performance of the Services to our clients and prospective clients as an indication of our experience, unless we and you specifically agree otherwise in writing.
- 4.4 **Internal quality reviews**—Notwithstanding the above, we may disclose any information referred to in this Clause 4 to any other FTI entity or use it for internal quality reviews.
- 4.5 **Maintenance of workpapers**—Notwithstanding the above, we may keep one archival set of our working papers from the Engagement, including working papers containing or reflecting confidential information, in accordance with our internal policies.

5. Termination

- 5.1 **Termination of Engagement with notice**—Either party may terminate the Engagement Contract for whatever reason upon written notice to the other party. Upon receipt of such notice, we will stop all work immediately. You will be responsible for all undisputed fees and expenses incurred by us through the date notice of termination is received.

- 5.2 **Effect of Termination** -- If, at any time prior to twelve months after the effective date of termination without cause of this Engagement, a restructuring or sale transaction, as described in the Engagement Letter, is consummated, the Company may pay FTI a Completion Fee subject to the terms specified in Clause 3 of the Engagement Letter. Company shall have the discretion to pay FTI a Completion Fee whether or not the Company has then engaged the services of a third party firm.
- 5.3 **Continuation of terms**—The terms of the Engagement that by their context are intended to be performed after termination or expiration of this Engagement Contract, including but not limited to, Clauses 3 and 4 of the Engagement Letter, and Clauses 1.1, 4, 6 and 7 of the Standard Terms and Conditions, are intended to survive such termination or expiration and shall continue to bind all parties.

6. Indemnification and Liability Limitation; Waiver of Jury Trial

- 6.1 **Indemnification** - Each party agrees to indemnify and hold harmless the other party and any of its subsidiaries and affiliates, officers, directors, principals, shareholders, agents, independent contractors and employees (collectively "Indemnified Persons") from and against any and all claims, liabilities, damages, obligations, costs and expenses (including reasonable attorneys' fees and expenses and costs of investigation) arising out of the acts or omissions of the indemnifying party, except to the extent that any such claim, liability, obligation, damage, cost or expense shall have been determined by final non-appealable order of a court of competent jurisdiction to have resulted from the gross negligence or willful misconduct of the Indemnified Person or Persons in respect of whom such liability is asserted.
- 6.2 **Limitation of liability**—Each party agrees that no Indemnified Person shall have any liability as a result of this Engagement, the execution and delivery of this Engagement Contract, the provision of Services or other matters relating to or arising from this Engagement Contract, other than liabilities that shall have been determined by final non-appealable order of a court of competent jurisdiction to have resulted from the gross negligence or willful misconduct of the Indemnified Person or Persons in respect of whom such liability is asserted. Without limiting the generality of the foregoing, in no event shall any Indemnified Person be liable for consequential, indirect or punitive damages, damages for lost profits or opportunities or other like damages or claims of any kind.
- 6.3 **WAIVER OF JURY TRIAL**—TO FACILITATE JUDICIAL RESOLUTION AND SAVE TIME AND EXPENSE, YOU AND FTI IRREVOCABLY AND UNCONDITIONALLY AGREE NOT TO DEMAND A TRIAL BY JURY IN ANY ACTION, PROCEEDING OR COUNTERCLAIM ARISING OUT OF OR RELATING TO THE SERVICES OR ANY SUCH OTHER MATTER ARISING FROM THE ENGAGEMENT CONTRACT.
- 6.4 **Insurance** -- FTI shall maintain the following insurance with an insurance carrier authorized to do business in the United States and having a rating of "A-" or better by A.M. Best Company and a Financial Size Category of at least Class VIII: (a) a policy of commercial general liability insurance, covering liability arising from premises, operations, independent contractors, products – completed operations, personal injury, advertising injury and liability assumed under an insured contract, with limits of not less than \$2,000,000 each occurrence and at least \$10,000,000 in aggregate liability; (b) commercial auto liability insurance to include all owned, non-owned and hired vehicles, with limits of liability not less than \$2,000,000 each accident; (c) workers compensation insurance to the extent required by law and employer's liability insurance, with limits of at least \$1,000,000 each accident/disease; and (d) professional liability insurance with limits of at least \$2,000,000 per occurrence. All policies except for (b), (c) and (d) above shall name the Company as an "Additional Insured". All certificates will provide for at least thirty (30) days written notice prior to cancellation of any insurance referred to under this Engagement Contract as well as notification of "Additional Insured". A certificate of insurance meeting the above requirements will be delivered to the Company (i) upon execution of this Engagement Letter, (ii) upon renewal of the insurance policy and annually thereafter, and (iii) upon reasonable request.
- 6.5 **Governing Law and Jurisdiction**—The Engagement Contract shall be governed by and interpreted in accordance with the laws of the State of New York, without giving effect to the choice of law provisions thereof. The United States District Court for the Southern District of New York and the

appropriate Courts of the State of New York sitting in the Borough of Manhattan, City of New York shall have exclusive jurisdiction in relation to any claim, dispute or difference concerning the Engagement Contract and any matter arising from it; provided that if the Company or any of its affiliates has sought relief under the Bankruptcy Code, the parties consent to the exclusive jurisdiction of the bankruptcy court in which such case or cases are pending over any and all matters arising from or related to the Engagement Contract. The parties submit to the jurisdiction of such courts and irrevocably waive any right to object to any action being brought in such courts, to claim that the action has been brought in an inconvenient forum or to claim that those courts do not have jurisdiction.

7. **Independent Contractors** -- The parties to this Engagement Contract are independent of one another. This Engagement Contract does not create any relationship of franchise, joint venture, association, partnership, or any other form of business organization. Neither party shall have any right, power or authority to bind the other or to assume, create, or incur any expenses, liability or obligation, express or implied, on behalf of the other. The Company shall not be responsible for payment of FTI's employees' or contractors' salary, benefits, expenses, insurance, taxes, workers' compensation, unemployment insurance or any other employee benefits, but such responsibility shall be that of the Supplier. Furthermore, FTI shall be fully responsible for withholding any and all Federal, state or local income and employment taxes in connection with FTI's employees' and contractors compensation.


FTI CONSULTING, INC

Confirmation of Standard Terms and Conditions

We agree to engage FTI Consulting, Inc. upon the terms set forth in these Standard Terms and Conditions as outlined above.

CIRCUIT CITY STORES, INC.

By:


Bruce H. Besanko
Chief Financial Officer

Date:

NOV 5, 2008

EXHIBIT 2

**Listing of Parties-in-Interest
Reviewed for Current Relationships**

Debtors

Abbott Advertising Agency, Inc.
CC Aviation, LLC
CC Distribution Company of
Virginia, Inc.
Circuit City Properties, LLC
Circuit City Purchasing Company,
LLC
Circuit City Stores PR, LLC
Circuit City Stores West Coast,
Inc.
Circuit City Stores, Inc.
Courcheval, LLC
Digital Video Express, LP
InterTAN, Inc.
Kinzer Technology, LLC
Mayland MN, LLC
Northern National Insurance, Ltd
Orbyx Electronics, LLC
Patapsco Designs, Inc.
Prahs, Inc.
Sky Venture Corporation
Tourmalet Corp.
Ventoux International, Inc.
XS Stuff, LLC

Non-Debtor Affiliates

587255 Ontario Ltd.
American Computer Development Inc.
Asian Sourcing & Procurement
Services Co. Ltd.
Circuit City Global Sourcing Limited
Early Adopter Fund, LLC
InterTAN Canada, Ltd
InterTAN France SNC
InterTAN Ontario Ltd.
PlumChoice, Inc.
Sixth Street Marketplace, LP
St. Tammany Oaks Subdivision
Association LLC
Theater Xtreme Entertainment Group,
Inc.

**Current and Former Officers and
Directors**

Appleby Corporate Services, Ltd.

Lisa Baldyga
Henry P. Barretta
Bruce H. Besanko
Alan Bossin
Brian S. Bradley
Kelly E. Breitenbecher
Ronald M. Brill
Carolyn H. Byrd
Consec Services Limited (HK)
Ron Cuthbertson
Ean Daoust
Philip J. Dunn
Ursula O. Fairbairn
Timothy C. Faries
Barbara S. Feigin
Michael E. Foss
Jacqueline Grove
James F. Hardyman
John T. Harlow
Reginald D. Hedgebeth
Lyle G. Heidemann
Eric A. Jonas, Jr.
Alan Kane
John J. Kelly
Allen B. King
Don R. Kornstein
Jeric Ma
James A. Marcum
Jeffrey A McDonald
Michelle Mosier
John Mulleady
John A. Oakey, III
Linda M. Owen
Steven P. Pappas
Danny W. Ramsey
Mikael Salovaara
Philip J. Schoonover
Marlies A. Smith
J. Patrick Spainhour
Richard D. Spurling
Jeffrey S. Stone
Gerald L. Swider
Ronald L. Turner
Elliott Wahle
Mark J. Wong
Carolyn Y. Woo

Secured Lenders

Ableco Finance LLC
Bank of America, N.A.
Burdale Finance Ltd.
Capital One Leverage Finance Corp.
Crystal Capital
Fifth Third Bank
General Electric Capital Corporation
GMAC Commercial Finance LLC
JPMorgan Chase Bank, N.A.
National City Business Credit, Inc.
PNC Bank, N.A.
SunTrust Bank
Textron Financial Corporation
UBS Loan Finance LLC
UPS Capital Corporation
Wachovia Capital Finance Corporation
Webster (Webster Bank/Webster Financial Corporation)
Wells Fargo Retail Finance, LLC

Significant Merchandise Creditors

Alliance Entertainment
Apple
Audiovox
Belkin Logistics Inc
Buena Vista Home Video
Columbia Tristar Home Video
Dlink Systems
Eastman Kodak Co
Electronic Arts
Epson America Inc
Fox Home Entertainment
Fuji Photo Film Usa
Garmin International Inc
Hewlett-Packard US Operations
Hisense USA Corporation
Kingston Technologies
Klipsch Audio Technologies LLC
Lenovo, Inc.
Lexmark International Inc
Linksys
Logitech Inc
Magellan
Microsoft Corp
Microsoft Xbox
Mitsubishi Digital Electronics

Monster Cable Products
Nikon Inc
Olympus Corporation
Omnimount Systems Inc
Oncorp US, Inc
Onkyo USA Corp
Panasonic Company National Acct
Panasonic North America
Paramount Home Video
Pioneer Electronics (USA) Inc
Samsung Electronics Amer Inc.
Samsung Opto Electronics Inc
Sandisk Corporation
Sharp Electronics Corp
Sony Computer Entertainment
Sony Electronics Inc
Stillwater Designs Inc
THQ Inc
Tomtom Inc
Toshiba America Consumer Products
Toshiba Computer Systems Div
Universal Distribution Records
Vizio
Warner Home Video
Western Digital Technologies
Zenith Electronics Corp

Significant Vendors

Alpha Security Products
American Systems Corp
Andrews Electronics Inc.
Bailiwick Data Systems Inc
CDW Direct LLC
Clay Inc, Bruce
Clickit Inc
Cormark Inc
Corporate Express
Corporate Facilities Group
Cosco
DC Power Solutions
Eastern Security Corp
Eleets Logistics
Ereplacements LLC
Fire Materials Group LLC
Gorilla Nation Media
Graphic Communications
Illinois Wholesale Cash Register
Innerworkings LLC
J&F Mfg Inc
JLG Industries Inc
Nextag

NFL Enterprises LLC
North American Roofing Sys Inc
Northern Wire Productions
Orbis Corporation
Pricegrabber Com LLC
PTR Compactor & Baler Co
Quebecor World KRI
Retail Maintenance Services LLC
Samsung Electronics America
Shopping.Com Inc
Shopzilla Inc
Sony
Specificmedia Inc
Standard Electric
Streater Inc
Swift Train Company
Trane
Tremor Media
Universal Fixtures & Display
US Signs
USIS Commercial Services Inc
Vance Baldwin
Vanguard Products Group Inc
Vector Security
Virginia Electronic Components
Wayne Dalton Corp
Weather Channel Interactive, The

Consignment Vendors

ValuSoft (THQ, Inc.)
foneGear
INTUIT Inc.
Pinnacle Systems, Inc. (Avid Tech, Inc.)
Memorex Products, Inc.
Panasonic Consumer Electronics Company
Navarre Corporation

5% or Greater Shareholders

J Richard Atwood
Classic Fund Management
Aktiengesellschaft
First Pacific Advisors LLC
HBK Investments LP
HBK Management LLC
HBK Master Fund
HBK Master Fund LP
HBK Partners II LP
HBK Services LLC
Robert L Rodriguez

Mark J Wattles

Third Party Administrators

Aetna Life Insurance Company
Alliance Entertainment Corporation
American Express Travel Related Services Co
American Express Trust Co
Aon
Assurant
Avista Advantage, Inc
Beecher Carlson Insurance Services
CTSI
E-Count
Empire Blue Cross Blue Shield
Hewitt Associates LLC
International Business Machines, Inc
Jardine Lloyd Thompson Canada
Kaiser Permanente
Marsh USA, Inc.
Medco Health Solutions
Mercer Insurance Group
Mid-Atlantic Vision Service Plan, Inc.
Navigant Consulting, Inc
Specialty Risk Services
Tangoe, Inc
Triple-S Management Corporation
Vision Service Plan
Wachovia Bank, N.A.

Significant Real Property Lessors (Landlords)

Benderson Development Co
Cardinal Capital Partners
Circuit Investors #2 Ltd
Developers Diversified Realty Corp
Forest City Ratner Co
Immobilien Verwaltung Gmbh
Inland American Retail Management
Kamin Realty Co
Kimco Realty Corp
Lucknow Associates
New Plan Excel Realty Trust
One Liberty Properties
Red Mountain Retail Group
Saunders Hotel Group
Simon Property Group
Terra Enterprises
Vornado Realty Trust

Weingarten Realty Investors
Wilmington Trust Co

Significant Personal Property

Lessors

Avaya Financial Services
GE Fleet Services
IBM
Hewlett Packard Company
Service Pwer
Toshiba

Professionals

Bingham McCutchen LLP
Ernst & Young
Goldman Sachs
Kirkland & Ellis LLP
Kurtzman Cardon Consultants LLC
LeClairRyan
McGuireWoods, LLP
Ogilvy Renault LLP
Osler, Hoskin & Hardcourt LLP
Rothschild, Inc
Schulte Roth & Zabel LLP
Skadden, Arps, Slate, Meagher &
Flom, LLP
Wilmer, Cutler, Pickering Hale, &
Dorr LLP

Litigation Parties

Ada Alicea (class action)
Andrew Foss
Audiobahn
Betty Ibrahim (class action)
Christopher Murphy (class action)
Christopher Snow (class action)
Citigroup
Clayton P. Voegtler (class action)
Daniel Weidler (class action)
Davis (class action)
Dealtree
Donald Moxley
Federal Communications Commission
Floyd Edward Temple Jr. (class
action)
Govani (class action)
Harper
Hernandez (class action)
Hilgenberg (class action)
Internal Revenue Service
Iowa AG

Jamal Booker (class action)
Kenneth Donnelly (class action)
Kobra Properties
Latia Holloman
Location 4500 Eastlake LA
Location 6946 Whitney Bank
Mad Rhino
Maria Moncayo (class action)
Massachusetts Department of Revenue
Mastercard
Michael Banker (class action)
Michael DiPirro (class action)
Micro Electronics
Millennium Retail Partners
Monster Cable
RealSource
Roberty Gentry (class action)
Securities and Exchange Commission
State of Iowa
Syntax Brillian
Tennessee Department of Revenue
Unical
Visa
William Harris (class action)

Banks

American Savings
Amsouth/Regions
Banco Popular
Bank of America
Bank of America/CRP Securities, LLC
Chase
Fifth Third Bank
Fifth Third Securities, Inc.
J.P. Morgan Securities, Inc.
Lehman Brothers
Merrill Lynch Global Institutional
Advisory Division
RBC Dain Rauscher
Suntrust
UBS Financial Services, Inc.
Wachovia Bank & Securities
Wells Fargo

Potential Liquidators

Gordon Bros Retail Partners, LLC
Great American Group
Hilco Merchant Resources, LLC
Hudson Capital Partners, LLC
SB Capital Group, LLC
Tiger Capital Group, LLC

EXHIBIT 3

Parties-in-Interest Noted for Court Disclosure

Current and Former Officers and Directors

Ronald L Turner

Secured Lenders

Bank of America, N.A.

Fifth Third Bank

General Electric Capital Corporation

GMAC Commercial Finance LLC

JPMorgan Chase Bank, N.A.

SunTrust Bank

Textron Financial Corporation

UBS Loan Finance LLC

UBS Capital Corporation

Wachovia Capital Finance Corporation

Wells Fargo Retail Finance, LLC

Significant Merchandise Creditors

Belkin Logistics Inc

Eastman Kodak Co

Epson America Inc

Hewlett-Packard US Operations

Lexmark International Inc

Linksys

Microsoft Corp

Microsoft Xbox

Onkyo USA Corp

Panasonic Company National Acct

Panasonic North America

Samsung Electronics Amer Inc.

Samsung Opto Electronics Inc

Sandisk Corporation

Sharp Electronics Corp

Sony Computer Entertainment

Sony Electronics Inc

Toshiba America Consumer Products

Toshiba Computer Systems Div

Significant Vendors

American Express Travel Related Services Co

Corporate Express

Innerworkings LLC

Kaiser Permanente

Magellan*

Medco

Samsung Electronics America

Sony

Significant Real Property Lessors

Developers Diversified Realty Corp

Kimco Realty Corp

New Plan Excel Realty Trust

Vornado Realty Trust

Significant Personal Property Lessors

Hewlett Packard Company

Toshiba

Professionals

Bingham McCutcheon LLP

Ernst & Young LLP

Kirkland & Ellis LLP

LeClair Ryan

McGuire Woods

Schulte Roth & Zabel LLP

Skadden, Arps, Slate, Meagher & Flom, LLP

Wilmer, Cutler, Pickering, Hale & Dorr LLP

Third Party Administrators

Aon

Assurant

International Business Machines, Inc.

Jardine Lloyd Thompson Canada

Navigant Consulting

Triple-S Management Corporation

Litigation Parties

Citigroup

Internal Revenue Service

Keystone Automotive

Mastercard

Securities & Exchange Commission

Syntax Brilliant*

Visa

Banks

Banco Popular

Bank of America

Bank of America/Corp Securities, LLC

Chase

Fifth Third Bank

Fifth Third Securities, Inc.

J.P. Morgan Securities, Inc.

Lehman Brothers
Suntrust
UBS Financial Services, Inc.
Wachovia Bank & Securities
Wells Fargo

*Ethical walls have been
established between these parties-
in-interest and FTI personnel
working on this engagement as
discussed in the affidavit

EXHIBIT 4
List of Invoices and Payments

Invoice Date	Payment Date	Description	Fees	Expenses	Total Amount
8/28/08	9/9/08	Invoice	\$ 76,365	\$ 6,900	\$ 83,265
8/31/08	9/17/08	Invoice	95,700	8,600	104,300
9/12/08	9/17/08	Invoice	130,195	8,600	138,795
9/18/08	9/23/08	Invoice	149,335	10,361	159,696
9/26/08	10/2/08	Invoice	162,965	7,250	170,215
9/30/08	10/8/08	Invoice	183,378	7,250	190,628
10/9/08	10/22/08	Invoice	173,895	7,250	181,145
10/17/08	10/27/08	Invoice	187,235	7,250	194,485
10/23/08	10/30/08	Invoice	262,667	10,500	273,167
10/28/08	11/4/08	Invoice	263,347	12,750	276,097
11/5/08	11/7/08	Invoice	334,871	35,623	370,494
11/5/08	11/7/08	Invoice	316,537	20,100	336,637
Total			\$ 2,336,490	\$ 142,434	\$ 2,478,924
Cash on Account:					
8/27/08	9/9/08	Cash on Account	\$ 100,000	\$ -	\$ 100,000
8/27/08	9/22/08	Cash on Account	100,000	-	100,000
10/31/08	11/5/08	Cash on Account	550,000	-	550,000
Total			\$ 750,000	\$ -	\$ 750,000
Total			\$ 3,086,490	\$ 142,434	\$ 3,228,924

Gregg M. Galardi, Esq.
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- and -

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FLOM, LLP
333 West Wacker Drive
Chicago, Illinois 60606
(312) 407-0700

Proposed Counsel to the Debtors
and Debtors in Possession

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF VIRGINIA
RICHMOND DIVISION

- - - - - X
In re: : Chapter 11
:
CIRCUIT CITY STORES, INC., : Case No. 08-35653 (KRH)
et al., :
:
Debtors. : Jointly Administered
- - - - - X

**ORDER UNDER BANKRUPTCY CODE SECTIONS 105(a),
327(a), 328 AND 1107 AND BANKRUPTCY RULE 2014(a),
AUTHORIZING THE EMPLOYMENT AND RETENTION OF
FTI CONSULTING, INC. AS FINANCIAL ADVISORS TO
THE DEBTORS EFFECTIVE AS OF THE PETITION DATE**

Upon the application (the "Application")¹ of
the Debtors for an order, pursuant to Bankruptcy Code
sections 105(a), 327(a), 328 and 1107, authorizing them

¹ Capitalized terms not otherwise defined herein shall have the meanings ascribed to such terms in the Application.

to retain FTI Consulting, Inc. as financial advisors, effective as of the Petition Date; and the Court having reviewed the Application and the Duffy Affidavit in Support of the Application (the "Duffy Affidavit"); and due and adequate notice of the Application having been given; and it appearing that no other notice need be given; and it appearing that FTI Consulting, Inc. neither holds nor represents any interest adverse to the Debtors' estates; and it appearing that FTI Consulting, Inc. is "disinterested," as that term is defined in Bankruptcy Code section 101(14); and it appearing that the relief requested in the Application is in the best interest of the Debtors, their estates and their creditors; after due deliberation thereon and sufficient cause appearing therefore, it is hereby

ORDERED, ADJUDGED AND DECREED that:

1. The Application is GRANTED.
2. In accordance with Bankruptcy Code sections 327(a) and 328, the Debtors are authorized to employ and retain FTI Consulting, Inc. effective as of the Petition Date as their financial advisors on the

terms set forth in the Application and the Engagement Letters.

3. The Engagement Letters are hereby approved and, to the extent not inconsistent with this Order, shall govern the Debtors' and FTI Consulting, Inc.'s respective rights and obligations.

4. FTI Consulting, Inc. shall be compensated in accordance with the Engagement Letters, procedures set forth in Bankruptcy Code sections 330 and 331 and such Bankruptcy and Local Rules as may then be applicable, from time to time, and such procedures as may be fixed by order of this Court; provided, however, any and all "Completion Fee" and/or "Financing Fee" (as described in the Engagement Letters) that may become due and payable to FTI Consulting, Inc. during these chapter 11 cases are hereby approved under Bankruptcy Code section 328(a) and shall only be subject to review thereunder.

5. FTI Consulting, Inc. is authorized to apply the amounts presently held as On-Account Cash to pay any fees, charges, and disbursements relating to services rendered to the Debtors prior to the Petition

Date that remain unpaid as of such date (the "Final Prepetition Billed Amount"). Any amount of the On-Account Cash remaining after such payment of the Final Prepetition Billed Amount may be held until the conclusion of the Debtors' cases and shall be applied by FTI Consulting, Inc. against its final fee application.

6. The relief granted herein shall be binding upon any chapter 11 trustee appointed in these chapter 11 cases, or upon any chapter 7 trustee appointed in the event of a subsequent conversion of these chapter 11 cases to cases under chapter 7.

7. The requirement under Local Bankruptcy Rule 9013-1(G) to file a memorandum of law in connection with the Motion is hereby waived.

8. This Court shall retain jurisdiction with respect to all matters arising or related to the implementation of this Order.

Dated: Richmond, Virginia
[__], 2008

UNITED STATES BANKRUPTCY JUDGE

WE ASK FOR THIS:

Gregg M. Galardi, Esq.
Ian S. Fredericks, Esq.
SKADDEN, ARPS, SLATE, MEAGHER & FLOM, LLP
One Rodney Square
PO Box 636
Wilmington, Delaware 19899-0636
(302) 651-3000

- and -

Chris L. Dickerson, Esq.
SKADDEN, ARPS, SLATE, MEAGHER & FLOM, LLP
333 West Wacker Drive
Chicago, Illinois 60606
(312) 407-0700

- and -

/s/ Douglas M. Foley
Dion W. Hayes (VSB No. 34304)
Douglas M. Foley (VSB No. 34364)
MCGUIREWOODS LLP
One James Center
901 E. Cary Street
Richmond, Virginia 23219
(804) 775-1000

Proposed Counsel to the Debtors
and Debtors in Possession

CERTIFICATION OF ENDORSEMENT UNDER LOCAL RULE 9022-1(C)

Pursuant to Local Bankruptcy Rule 9022-1(C), I
hereby certify that the foregoing proposed order
has been endorsed by or served upon all necessary
parties.

/s/ Douglas M. Foley